Mr. M. Bhaskara Menen *(Ernakulam):* There is a preponderance of opinion of the Members Sir.

Mr. President: It is not a question of preponderance of the opinion of the Members.

Mr. P. Govinda Menon *(Minister for Finance and Law):* It may be taken up immediately after the Question hour, to-morrow Sir.

Mr. President: Yes. The amendment to the Standing Orders will be taken up immediately after the question time to-morrow.

9-Demands for Supplementary Grants

i. 18-A-2—Constitutional Adviser's Office—Dearness allowance

Mr. E. Ikkanda Warrier *(Prime Minister):* I move for a supplementary grant of Rs. 860 under "18-A-2—Constitutional Adviser's Office—Dearness allowance". The reasons for this motion are given in the note to the Standing Finance Committee. There are: "The term of appointment of the special staff appointed to assist the Constitutional Adviser for examining the old records of the State Central Records was till the end of Dhanu 1123. It was subsequently extended till the end of 1123 and afterwards till the 7th Thulam 1124. An amount of Rs. 860 was required in 1123 on account of Dearness Allowance to the above mentioned staff. There was no savings under any other item under the Budget head concerned". This amount has already been spent and this demand is made only to regularise the expenditure. I request the House may be pleased to grant this demand.

Demand put and carried

ii. P.W.D. Work—Leper Asylum

Mr. K. Ayyappan *(Minister for Works and Revenue):* I move for a token demand of Re. 1—under "P.W.D. work—Leper Asylum" by transfer from B. I. 245/23 (4) Constructing kitchen attached to Nurses' Quarters, Ernakulam.

സർ, ഇത് കഴിഞ്ഞ കൊല്ലം അടിയന്തിരമായി ലെപ്പർ അസൈലത്തിൽ ചെയ്യേതീർത്ത പണികളുടെ ചിലവ് റഗുലറയിസ്സ് ചെയ്യുവാൻ വേണ്ടി മാത്രം കൊണ്ടുവന്നതാണ്. അന്ന് ഇതു കൌൺസിൽ ഇല്ലാതിരുന്നതുകൊണ്ട് കൌൺസിലിന്റെ അനുവാദം കൂടാതെ ചിലവാക്കീട്ടുള്ളതാണ്. ഇപ്പോൾ അസംബ്ലിയുടെ അനുവാദത്തിനു വേണ്ടി കൊണ്ടുവരുന്നതാണ്.

Mr. C. V. Iyyu *(Kunnamkulam):* On a point of information, what for is this one rupee spent.

Mr. K. Ayyappan *(Minister for Works and Revenue):* It is only a token demand.

Demand put and carried

The House rose for lunch at 12-20 p.m. and reassembled at 2-30 p.m. with the Hon'ble President in the Chair

10. Presentation of Budget Estimate for the Year 1124

മിസ്റ്റർ പി. ഗോവിന്ദമേനോൻ

സർ,

[illegible] കക്കടകത്തിൽ കൊച്ചിയിലെ അന്നത്തെ ലെജിസ്ലേറ്റീവ് കൌൺസിൽ [illegible]നു വേണ്ടി ബഡ്ജറ്റ് വാദപ്രതിവാദംചെയ്ത പാസ്സാക്കുകയുണ്ടായി. പതിനാറു മാസങ്ങൾക്കു ശേഷമാണ് ജനപ്രതിനിധികൾ ബഡ്ജറ്റു നിരൂപണത്തിനു വീണ്ടും ഇപ്പോൾ സമ്മേളിക്കുന്നത്. ഈ പതിനാറു മാസങ്ങൾ ഇന്ത്യാരാജ്യത്തിനെന്നപോലെ കൊച്ചിക്കും സംഭവബഹുലങ്ങളായിരുന്നു. [illegible]ന്റെ ആഗസ്റ്റ് [illegible]-ാംനു ബ്രിട്ടീഷധികാരം ഇന്ത്യയിൽ നിന്നു തിരോധാനം ചെയ്കയും ഇന്ത്യ ഒരു സ്വതന്ത്ര രാജ്യമായിത്തീരുകയും ചെയ്തു. ഈ തിയ്യതി ഇന്ത്യൻ നാട്ടുരാജ്യങ്ങളുടെ ചരിത്രത്തിലും അവിസ്മരണീയമായ ഒന്നുതന്നെയാണ്. ഇന്ത്യൻ സ്വാതന്ത്ര്യത്തിനുവേണ്ടി നാട്ടുരാജ്യങ്ങളിലെ ജനങ്ങളും ബ്രിട്ടീഷിന്ത്യയിലെ ജനങ്ങളെപ്പോലെതന്നെ, അവരോടൊപ്പം, ത്യാഗങ്ങൾ സഹിക്കുകയും, യാതനകൾ അനുഭവിക്കുകയും ചെയ്തവരാകയാൽ ആഗസ്റ്റ് പതിനഞ്ചു നാട്ടുരാജ്യപ്രജകൾക്കും സ്വാതന്ത്ര്യസുദിനം തന്നെയാകുന്നു. മറ്റൊരു വിധത്തിലും ആഗസ്റ്റ് പതിനഞ്ചിനു് ഇന്ത്യൻ നാട്ടുരാജ്യങ്ങളുടെ ചരിത്രത്തിൽ പ്രാധാന്യമുണ്ട്.

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൨. ഇന്ത്യയിലെ ൪൦൦ൽപരം നാട്ടരാജ്യങ്ങളും, ഇന്ത്യാഗവമ്മെണ്ടുമായി നിയമപ്രകാരം യാതൊരു ബന്ധവും ഇല്ലാത്ത സ്വതന്ത്ര രാജ്യങ്ങളായിരുന്നു. ഇന്ത്യയിലെ ബ്രിട്ടീഷുശക്തി ഈ നാട്ടരാജ്യങ്ങളിൽ ലോകചരിത്രത്തിൽ അശ്രുതപൂർവ്വമായ ഒരു "അധീശാധികാരം" (Paramountcy) നടത്തിപ്പോന്നിരുന്നു. അവ്യക്തമെങ്കിലും ശക്തിയേറിയ ഈ അധീശാധികാരത്തിന്റെ മുമ്പിൽ നാട്ടരാജ്യകോയ്മകളും നരേന്ദ്രന്മാരും നിസ്സഹായന്മാരും നിസ്തേജന്മാരും ആയിരുന്നു. നാട്ടരാജ്യങ്ങളിലേയും ബ്രിട്ടീഷിന്ത്യയിലേയും ജനങ്ങളെ ഒരു ജനതയെന്ന ബോധത്തിൽ ഇണക്കി ഐക്യത്തിൽ നിർത്തിയിരുന്നതു് ഇരുകൂട്ടർക്കും പൊതുവെ ഉണ്ടായിരുന്ന ദേശീയബോധവും സ്വാതന്ത്ര്യവാഞ്ഛയും ആയിരുന്നെങ്കിൽ, ഇന്ത്യാ ഗവമ്മെണ്ടിനേയും നാട്ടരാജ്യഗവമ്മെണ്ടുകളേയും കൂട്ടിനിർത്തിയിരുന്നതു്, ബ്രിട്ടീഷിന്ത്യയിൽ പരമാധികാരം നടത്തിയിരുന്നതും നാട്ടരാജ്യങ്ങളിൽ അധീശാധികാരം നടത്തിയിരുന്നതും ബ്രിട്ടീഷുകാരാണെന്നുള്ള വസ്തുത മാത്രമായിരുന്നു. ഒരേ ശക്തിക്കു് അടിമകളായി നിന്നിരുന്ന ഇന്ത്യയിലെ വിവിധഗവമ്മെണ്ടുകളും, ആ അടിമത്തത്തിന്റെ ബന്ധത്താൽമാത്രം ഏകീകരിക്കപ്പെട്ടിരുന്ന എന്നു താല്പര്യം. മൌണ്ട്ബാറ്റൻ പ്രഭുവിന്റെ ചാതുര്യമേറിയ ഭാഷയിൽ ഈ വാസ്തവം അദ്ദേഹം ഒരിക്കൽ ഇങ്ങിനെ വെളിപ്പെടുത്തുകയുണ്ടായി. "The States have complete freedom—technically and legally they are independent....But there has grown up, during the period of British administration, owing to the fact that the Crown Representative and the Viceroy are one and the same person, a system of co-ordinated administration on all matters of common concern which meant that the sub-continent of India acted as an economic entity." (നിയമപ്രകാരവും സാങ്കേതികഭാഷയിലും നാട്ടരാജ്യങ്ങൾക്കു പൂർണ്ണസ്വാതന്ത്ര്യമുണ്ടു്.....എന്നാൽ ചക്രവർത്തിയുടെ പ്രതിനിധിയും ഇന്ത്യാ വൈസ്രായിയും ഒരേ വ്യക്തിയായതുകൊണ്ടു്, ബ്രിട്ടീഷു ഭരണത്തിന്റെ കാലത്തു്, സാമാന്യ താല്പര്യമുള്ള കാര്യങ്ങളിൽ, ഇന്ത്യൻ നാട്ടരാജ്യങ്ങൾക്കും ബ്രിട്ടീഷിന്ത്യയ്ക്കും പരസ്പരബന്ധമുള്ള ഒരു ഭരണക്രമം വളർന്നു വന്നിട്ടുണ്ടു്. ഇതിനാൽ ഇന്ത്യാഭൂഖണ്ഡം സാമ്പത്തികമായി ഒരൊറ്റ രാജ്യമായിത്തീർന്നു.)

൩. ഇങ്ങിനെയല്ലാതെ, നിയമപരമായിത്തന്നെ, ഇന്ത്യൻ നാട്ടരാജ്യങ്ങളിലെ രാജാധികാരങ്ങളെ, ഇന്ത്യാഗവമ്മെണ്ടുമായി ബന്ധിപ്പിക്കുവാനുള്ള ഒരു നേരിയ ഉദ്യമം ഫർസ്റ്റ്ഓഫീസിലെ ഇന്ത്യാഗവമ്മെണ്ടു് ആക്ടിന്റെ വകുപ്പുകളിൽ ചിലതിൽ കാണാം. എന്നാൽ ഇന്ത്യാ ഫെഡറേഷൻ സ്ഥാപിക്കുന്നതിനും അതിൽ നാട്ടരാജ്യങ്ങളെ ഭാഗഭാക്കുകളാക്കുന്നതിനുംവേണ്ടി, ഫർസ്റ്റ് മുതൽ ൪ കൊല്ലം നീണ്ടുനിന്ന കൂടിയാലോചനകൾ, ഫർ൪ാൽ രണ്ടാം ലോകമഹായുദ്ധംമൂലം നിർത്തിവെക്കുകയാണുണ്ടായതു്. ഫർസ്റ്റിലെ ഭരണഘടന നടപ്പിൽ വരുത്താനുള്ള ശ്രമം പിന്നീടുണ്ടായിട്ടില്ല. ഫർ൪ ലെ ആഗസ്റ്റ് ഫ്രാങ്കോ-ബ്രിട്ടീഷ് ഇന്ത്യയുടെ ഭരണാധികാരം ഇന്ത്യക്കാരുടെ കയ്യിൽതന്നെ ഏല്പിച്ചുകൊണ്ടു് ബ്രിട്ടീഷുശക്തി ഇന്ത്യയിൽനിന്നു തിരോധാനംചെയ്തു. തൽസ്ഥാനത്തു് ഡൽഹിയിൽ അധികാരത്തിൽവന്ന ദേശീയഗവമ്മെണ്ടിനു്, ബ്രിട്ടീഷുകാർ ഇത്രകാലം നടത്തിയിരുന്ന അധീശാധികാരം കൈമാറ്റംചെയ്യത്തക്കതല്ലെന്നു് ബ്രിട്ടീഷുകാർ തീരുമാനിച്ചു. ഇതിന്റെ ഫലം, മൌണ്ട്ബാറ്റൻപ്രഭു വിവരിച്ചുപ്രകാരമുള്ള ശിഥിലബന്ധംപോലും ഡൽഹിയിലെ ദേശീയഗവമ്മെണ്ടുമായി ഇല്ലാതെ, ഇന്ത്യയിലങ്ങോളമിങ്ങോളം ചിതറിക്കിടക്കുന്നതും പരസ്പരബന്ധമില്ലാത്തതും ആയ ൪൦൦ൽപരം നാട്ടരാജ്യകോയ്മകൾ ഇന്ത്യാഭൂഖണ്ഡത്തിൽ നിലനിന്നേക്കാവുന്ന സാഹചര്യങ്ങളുണ്ടായിത്തീർന്നു എന്നുള്ളതായിരുന്നു.

൪. ഇന്ത്യയുമായി സംഘടിക്കുവാൻ (accede) നാട്ടരാജ്യഗവമ്മെണ്ടുകളെ ഇന്ത്യയിലെ ഇന്നത്തെ ദേശീയഗവമ്മെണ്ടു് ക്ഷണിച്ചതു് ഈ സന്ദർഭത്തിലായിരുന്നു. വിദേശകാര്യങ്ങൾ, രാജ്യരക്ഷ, കമ്മ്യൂണിക്കേഷൻസ് മുതലായ നിർദ്ദിഷ്ടകാര്യങ്ങളിലും ഇവയോടു ബന്ധപ്പെട്ട മറ്റനേകം കാര്യങ്ങളിലും ഇന്ത്യയിലെ ബ്രിട്ടീഷു ഗവവമ്മെണ്ടു നാട്ടരാജ്യങ്ങളിൽ സപരിഗ്രഹമായും അനിയന്ത്രിതമായും അധികാരം നടത്തിയിരുന്നു. പ്രഥമദൃഷ്ടിയിൽ നാട്ടരാജ്യങ്ങൾക്കു ഗുണകരമായ ഒരു വ്യവസ്ഥയായിരുന്നു ഇതെങ്കിൽക്കൂടി, അധീശാധികാരത്തിന്റെ ദണ്ഡശക്തിയാൽ മാത്രമായിരുന്നു ഈ വ്യവസ്ഥ ഉളവാക്കപ്പെട്ടതും നിലനിന്നതുമെന്നും, നാട്ടരാജ്യങ്ങളിലെ റസിഡണ്ടുമാർ ഈ അധീശാധികാരത്തിന്റെ പ്രതിപുരുഷന്മാരായിരുന്നു എന്നും, ഈ വ്യവസ്ഥയിൽ ആശ്രിതാവസ്ഥയുടെ ലക്ഷണങ്ങളുണ്ടായിരുന്നു

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[Mr. P. Govinda Menon]

എന്നും, നാട്ടുരാജ്യ ഗവണ്മെണ്ടുകളും കേന്ദ്രഗവണ്മെണ്ടുകളും കപ്പമായി നല്കിയിരുന്ന സംഖ്യകളും ഈ ലക്ഷണങ്ങളിലൊന്നായിരുന്നു എന്നും നമുക്കു തുറന്നു സമ്മതിക്കാതെ തരമില്ല. ഇന്ത്യാഗവണ്മെണ്ടുമായുണ്ടായിരുന്ന അഭിമാനകരമല്ലാത്ത ഈ ബന്ധം ഇന്ത്യൻ ജനതയുടെ സ്വാതന്ത്ര്യാദർശവും മൂലം ഇല്ലാതായപ്പോൾ, ഈ ബന്ധത്തിൽ നിന്നു് ഇക്കാലമെല്ലാം സിദ്ധിച്ചിരുന്ന ഗുണങ്ങളും ഇന്ത്യയുമായി സംഘടിച്ചു് അഭിമാനപൂർവ്വം അനുഭവിക്കാനുള്ള ഒരു ക്ഷണമായിരുന്നു ഇന്ത്യാഗവണ്മെണ്ടു നാട്ടുരാജ്യങ്ങൾക്കു നല്കിയതു്.

൪. നിന്ദ്യമായ ദുരഭിമാനത്താലും ക്ഷന്തവ്യമല്ലാത്ത ഹ്രസ്വവീക്ഷണംമൂലവും പല നാട്ടുരാജ്യങ്ങളിലെ രാജാക്കന്മാരും ഈ ക്ഷണം തിരസ്കരിക്കാൻ കോപ്പുകൂട്ടിയ സന്ദർഭത്തിൽ പോലും നമ്മുടെ ഗവണ്മെണ്ടു ശങ്കാലേശമില്ലാതെ ഈ ക്ഷണം സ്വീകരിക്കുകയുണ്ടായി. തൽഫലമായി ഫൻ ർ ൭ ആഗസ്സു് ൨൩-ാംനു- കൊച്ചി ഇന്ത്യയുമായി സംഘടിക്കുകയും അതിനുവേണ്ടി തയ്യാറാക്കപ്പെട്ട സംഘടനാപത്രിക (Instrument of accession) യിൽ ഒപ്പു വെക്കുകയും ചെയ്തു. കഴിഞ്ഞ ബഡ്ഡറ്റു സമ്മേളനത്തിനുശേഷം കൊച്ചിയുടെ ചരിത്രത്തിൽ ഉണ്ടായ ഏറ്റവും പ്രധാനമായ സംഭവം ഇതാകുന്നു. കൊച്ചി സന്തോഷപൂർവ്വമായും സ്വമേധയായും സ്വീകരിച്ച നയം, അന്നു് മാറി നിന്നിരുന്ന വൻകിട നാട്ടുരാജ്യങ്ങൾകൂടി അനന്തരം സ്വീകരിക്കേണ്ടിവന്നിട്ടുണ്ടെന്ന യാഥാർത്ഥ്യം ഈ അവസരത്തിൽ സ്മരണീയമത്രെ.

൫. ഭാരത സ്വാതന്ത്ര്യസൂര്യന്റെ ഉഷ്ണരശ്മികൾ നാട്ടുരാജ്യപ്രജകൾക്കു് അവരവരുടെ രാജ്യങ്ങളുടെ ഭരണകാര്യത്തിൽ പരമാധികാരം വേണമെന്ന വാദത്തിനു് ഉണർവ്വു കൂട്ടിയതും ഇവിടെ പ്രസ്താവിക്കേണ്ടിയിരിക്കുന്നു. ഇന്ത്യൻ സ്വാതന്ത്ര്യലബ്ധിക്കുവേണ്ടി നാഷനൽ കോൺഗ്രസ്സു നടത്തിയ പരിശ്രമങ്ങളോടു് ചേർന്നിണങ്ങിനിന്നുകൊണ്ടു് നാട്ടുരാജ്യ പ്രജകളും അഖിലേന്ത്യാനാട്ടുരാജ്യപ്രജാസമ്മേളനം (All India States' Peoples' Conference) വഴി പരിശ്രമങ്ങളും നടത്തിവന്നിരുന്നു. ഈ പരിശ്രമത്തിനും ഇന്നു മിക്ക നാട്ടുരാജ്യങ്ങളിലും സാഫല്യം വന്നിട്ടുണ്ടു്. നമ്മുടെ കൊച്ചിയിലും ഇന്നു് ഉത്തരവാദഭരണം പൂർണ്ണമാകയും ജനങ്ങൾക്കു ഭരണകാര്യങ്ങളിൽ പരമാധികാരം സിദ്ധിക്കുകയും ചെയ്തിരിക്കുന്നു. നമ്മുടെ ഭരണഘടനയുടെ രൂപം നിർണ്ണയിക്കാനുള്ള അധികാരവും നമുക്കു കൈവന്നിരിക്കുന്നു. ഇതു കഴിഞ്ഞ ബഡ്ഡറ്റു സമ്മേളനത്തിനുശേഷം ഉണ്ടായ സംഭവവികാസങ്ങളുടെ ഫലമാകുന്നു. ഫ്രഞ്ചു കൊക്കടകത്തിൽ പല ഗവണ്മെണ്ടു വകുപ്പുകളും ജനങ്ങളോടു നിയമപ്രകാരം ഉത്തരവാദിത്വമില്ലാത്ത ഒരു ദിവാൻജിയുടെ കീഴിലായിരുന്നു. ധനകാര്യവും ഇതിൽപ്പെട്ടിരുന്നു. എന്നാൽ ധനകാര്യമുൾപ്പടെ എല്ലാ ഗവണ്മെണ്ടു ഡിപ്പാർട്ടുമെണ്ടുകളുടേയും ഭരണത്തിനു് ഇന്നു കൊച്ചിയിലെ ഗവണ്മെണ്ടു് ഈ ബഹുമാനപ്പെട്ട സഭയോടു് ഉത്തരവാദപ്പെട്ടിരിക്കുന്നു. ഈ സഭയാകട്ടെ പ്രായപൂർത്തിവോട്ടുമൂലം നിലവിൽവന്ന ഇന്ത്യയിലെ രണ്ടാമത്തെ നിയമസഭയാണു്. ഇന്ത്യൻ സ്വാതന്ത്ര്യവും സ്വതന്ത്ര ഇന്ത്യയുമായി കൊച്ചി സംഘടിച്ചിരിക്കുന്നു എന്ന വസ്തുതയും ഈ പരിണാമങ്ങൾക്കു് അധികം സഹായകമായിട്ടുണ്ടെന്നു് ഈ സഭയിലെ എന്റെ ബഹുമാനപ്പെട്ട സുഹൃത്തുക്കൾക്കു് അറിയാവുന്ന വിഷയമാകയാൽ ഞാൻ വിശദികരിക്കാനൊരുമ്പെടുന്നില്ല.

൬. അങ്ങിനെ, സ്വതന്ത്ര ഭാരതത്തിൽ, ആ രാജ്യത്തിന്റെ ഒരു അവിഭാജ്യഘടകത്തിൽ, പ്രായപൂർത്തി വോട്ടിന്മേൽ തിരഞ്ഞെടുക്കപ്പെട്ട ആദ്യത്തെ ജനപ്രതിനിധി സഭയിൽ, ആ സഭയുടെ പരമാധികാരത്തിനു വിധേയനായി, അതിനോടുത്തരവാദപ്പെട്ടുകൊണ്ടു്, ആ ഘടകത്തിന്റെ ആദ്യത്തെ ബഡ്ഡറ്റു് അവതരിപ്പിക്കുവാൻ ഞാൻ എഴുനേറ്റു നില്ക്കുകയാണു്. എന്റെ കൃത്യത്തിന്റെ ഭാരത്തെപ്പറ്റിയുള്ള ബോധം ഉളവാക്കുന്നതിനു പരിശ്രമങ്ങളിലും ഈ സന്ദർഭത്തിന്റെ പ്രാധാന്യത്തിൽ ഞാൻ അഭിമാനിക്കുന്നുണ്ടു്. സഹൃദയന്മാരായ എന്റെ ബഹുമാന്യസുഹൃത്തുക്കൾ എന്നെ ആശീർവ്വദിക്കുക!

൭. സർ, ബഡ്ഡറ്റിന്റെ ആദ്യപതിപ്പിന്റെ ഓരോ കോപ്പി ബഹുമാനപ്പെട്ട സാമാജികന്മാർക്കു യഥാസമയം എത്തിച്ചുകൊടുത്തിട്ടുണ്ടു്. ആയവ്യയങ്ങൾ ശരിയായി കണ്ടറിയുവാൻ ആ തടിച്ച പുസ്തകത്തിലെ കണക്കുകളുടെ കാന്താരത്തിലൂടെ ബഹുമാനപ്പെട്ട സഭാംഗങ്ങൾ സഞ്ചരിക്കേണ്ടതുണ്ടു്. ബഡ്ഡറ്റൊന്നിച്ചു് അച്ചടിച്ചു വിതരണം ചെയ്തിട്ടുള്ള വിശദീകരണപത്രിക (Explanatory Memorandum) ഈ കാന്താരതരണത്തിൽ സഭാംഗങ്ങൾക്കു സഹായകമായിരിക്കും. ആ രേഖ എന്റെ ബഹുമാന്യ സുഹൃത്തുക്കൾ സശ്രദ്ധം നോക്കിയിട്ടുണ്ടാവുമെന്നു ഞാൻ കരുതുന്നു. അതിലടങ്ങിയ വിവരങ്ങൾ ഞാൻ അത്ര അധികം ആവർത്തിക്കയുണ്ടാവില്ല.

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APPENDIX II

MINUTES OF THE STANDING FINANCE COMMITTEE MEETING HELD ON 12TH NOVEMBER 1948

The President and all the Members were present.

The following two items of supplementary grant for the 1st 4 months of 1124 were considered and passed.—

		Rs.
1.	18-Constitutional Adviser—Dearness allowance ..	860
2.	P. W. D. Work—Leper Asylum (by transfer) ..	5,600

The following supplementary items to be included in the budget for the last 8 months of 1124 were also passed.

		Rs.
1.	Bathing Ghat for Women at Chalakkudi ..	17,000
2.	Supply of water to Littoral Tracts ..	50,000
3.	17-General Administration—Election Commission ..	8,000
4.	22-Police—Clothing, arms, etc. ..	4,800
5.	College Hostels—Office Expenses ..	8,000
6.	Primary Education—Grants-in-aid ..	30,000
7.	Rent—Hostel Maharaja's Technological Institute ..	1,250
8.	26-Medical—Stipends and Scholarships ..	1,841
9.	28-Public Health—Rural Sanitation ..	1,000
10.	Huzur Record Rack putting up of ..	13,600
11.	Legislative Assembly Buildings Painting, etc. ..	5,000
12.	Land Acquisition—Village Office, Pazhayannur ..	774
13.	Repairs to Pudukad Sub-Depot—Food Supplies ..	2,000
14.	Repairs to Porathissery Village Office ..	1,500
15.	38-State Conveyance—Purchase of Motor Boat ..	7,500
16.	Agriculture—Improvement of Cocoanut Seedlings ..	5,890

The Part I Budget was then taken up for consideration and passed. The following points were raised by the members.—

1. Mr. C. U. Narayanan suggested that the question of clubbing together Minor Departments like Agriculture, Veterinary, Fisheries, Panchayats, Village Courts, Co-operation, etc., under a Development Commissioner to be assisted by assistants for each separate or clubbed offices may be considered.

2. The necessity for a separate Village Court Registrar may be examined.

3. For a small area there are at present, the Agricultural Inspector, the Panchayat Inspector and the Co-operative Inspector. To examine whether all these cannot be entrusted to one officer by giving him the necessary training in the other subjects as well.

4. Public Health Department to be combined either with the Panchayat Department or the Medical Department, preferably the latter.

5. Law and Justice

Mr. C. U. Narayanan suggested that there is no necessity for the temporary Additional District Courts. Even if necessary, one Court will be sufficient for the whole State throughout the year. He also suggested that the question whether the Additional Munsiff Courts are necessary may be examined.

Mr. Balakrishna Marar suggested that the question whether the Official Receivers' posts cannot be made part-time as of old may be examined. He also said that the necessity for an officer of the status of a Secretary for the Law Department of the Secretariat may be examined.

6. Police

Mr. C. U. Narayanan said that it may be examined whether the post of the Administrative Assistant to the Police Commissioner is necessary. He also observed that it may be considered whether the posts of the temporary Division Inspectors are necessary.

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7. Election Department

Mr. A. M. Thomas suggested that the question of further reducing the staff of the Election Department may be considered. The point stressed was whether it was necessary to have such a large permanent staff as is proposed to be retained now.

8. Criminal Justice

Mr. Balakrishna Marar suggested that the question of giving a higher grade of pay to the two Special First Class Magistrates of Ernakulam and Trichur may be considered. Mr. Narayanan was of opinion that it was not necessary. He even said that the Special First Class Magistrates for Ernakulam and Trichur are not necessary and that it will be enough if Magistrates are invested with first class powers wherever necessary.

9. Ayurveda

Mr. Narayanan pointed out that the working of the medicine preparation section of Central Ayurvedic Hospital has to be improved. He said that there were complaints about the quality of the medicines prepared in this section.

Mr. Narayanan also suggested that the question of abolishing Ayurveda Hospitals wherever not necessary and essential may be examined.

10. Public Works

Messrs. Thomas and Narayanan pointed out that the question of retrenching the staff of the Public Works Department may be seriously considered. They were of opinion that the Department was very much over-staffed and that drastic cut was necessary.

11. Uplift Department

Mr. Thomas said that the question of clubbing the Uplift Department with any other Department may be considered.

12. Education

There was a suggestion that it may not be necessary to have the Training College as a permanent institution.

The Part II Budget was then taken up for consideration. It was decided to include the following items.—

		Rs.
	Lump Sum Provision for Cocoanut seedling ..	5,890

The following items from the list of the Part II Schemes selected by the Cabinet were resolved to be deleted.—

Item No.	*Proposal*	*Amount Rs.*
44	Strenthening of the staff of the Erumapetty Registry Office..	360
46	Proposal for removing congestion of work in the Registry Offices ..	600
47	Strengthening of the staff of the Trichur Registry Office ..	2,464
49	Additional Peon, Legislative Assembly Office ..	361
65	Opening of new Government Ayurvedic Vaidyasalas ..	3,900
75	Purchase of animals for the Museum ..	2,500
81	Purchase of cycles—Incom-tax Department ..	2,450
84	Forest Department—Construction of well ..	1,020
90	Law and Justice—Supply of a new cycle to the Advocate-General ..	350
97	New Type-writer for the General Hospital, Ernakulam ..	733
101	Radio for Leprosy Hospital, Koratti ..	900
104	Cots for the Leprosy Hospital, Koratti (deduct Rs. 1,200 from the provision of Rs. 2,363) ..	1,200
	Public Works	
112	Easing the gradient at Chowwara ferry ..	5,000

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Item No.	*Proposal*	*Amount Rs.*
113	Constructing a bridge over Moorkanikkara river at Thoppukadavu ..	1,10,000
114	Widening the tarred portion of the road from Durbar Hall junction to Thevara ..	35,000
115	Reconstructing bridge on the road leading to fish curing yard ..	10,200
116	Repairing Valiaparamba road ..	7,500
119	Additional rack—Central records ..	13,800
121	Reconstructing Tattamangalam Anchal Office ..	13,000
131	Improvements to Aylore Water Works ..	12,000
139	Providing quarters, etc., for Chellanam Water Works (The provision of Rs. 90,000 to be reduced by Rs. 50,000) ..	50,000
	Total ..	Rs. 2·73 lakhs.

Resolved to transfer Rupees one lakh more from the Industrial Development Fund to balance the budget.

Resolved also that the Dearness allowance and Town allowance may be stopped in the case of officers drawing Rs. 300 and above. It was further resolved that the Dearness allowance and Town allowance need not at present be reduced in the case of officers drawing pay below Rs. 300.

The meeting terminated at 7-30 p.m.

Financial Secretariat,
Ernakulam,
12th November 1948.

P. NARAYANA MENON
Convener

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APPENDIX III

BUDGET 1124

MEMORANDUM EXPLANATORY OF THE BUDGET

INTRODUCTORY

The Budget is the annual financial statement showing the probable receipts and payments during the succeeding year. The transactions included in the budget estimate and accounts exhibit mainly the actual cash receipts and disbursements expected or realised during the financial year from Chingam to Karkadagam as distinguished from the amounts due by, or to Government during the same period.

This cash basis system is, however, not entirely suitable for recording the transactions and presenting at any time the correct condition of the financial results of Government undertakings which are run on strictly commercial lines. In respect of these undertakings, the net result (profit or loss) is shown in the public accounts, taking into account their assets and liabilities (the amounts due to, or by, the undertaking during the same period).

(*ii*) The main divisions of the Government accounts are.—

(*a*) Revenue
(*b*) Capital
(c) Debt
(*d*) Remittance

The first division deals with the proceeds of taxation and other receipts classified as revenue and the expenditure therefrom, the final result of which is taken as the surplus or deficit of the year's revenue account.

The second division deals with expenditure financed at times from borrowed funds, the objective to be secured thereby being either increase of concrete assets of a material character, or return justifiable on grounds of public welfare.

The third division includes receipts and payments, such as deposits, loans and advances in respect of which Government act as debtors and creditors and become liable to repay the moneys received or will have claim to recover the amounts paid, as also the repayments of the former and the recoveries of the latter.

The fourth and the last division comprises merely adjusting heads, under which appear all cash remittances from one treasury or bank to another, in addition to those which are merely items in transit between different departments of Government pending final clearance and between the Government of Cochin and the Government of India, etc. Credits and debits taken to these heads in the first instance are ultimately cleared by adjustment under the final heads.

(*iii*) Inside each of these four broad divisions mentioned above, the transactions are grouped into sections which are further sub-divided into major, minor and detailed heads of account.

(*iv*) The accounts under the several divisions work from balance to balance, these balances working up to the general cash balance of the State, part of which is kept in the State Treasuries, while the rest is deposited with the Government Bankers. Besides these cash balances, there are the securities on account of the several reserve and other funds.

(*v*) In this memorandum, an endeavour is made to explain the salient features of transactions accounted for under the first two divisions, *viz.*, Revenue and Capital, the expenditure grants under which, with some reservations, are subject to the vote of the legislature, and brief references wherever necessary are made to the others.

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As usual this memorandum deals with the finances of three official years. Before dealing with the budget estimates of 1124 the final accounts of 1122 are first compared with the budget estimate of the year. The revised estimate of 1123 is then compared with the budget estimate of the year. Finally the budget estimate for 1124 is discussed.

ACCOUNTS OF 1122

The following statement shows the actuals of the revenue account of the year 1122 as compared with the Budget and the Revised Estimates for that year.

Heads	Budget Estimate 1122 Rs.	Revised Estimate 1122 Rs.	Actuals 1122 Rs.
1	2	3	4
Receipts ..	357·07	374·69	388·45
Expenditure ..	354·38	372·95	350·70*
Surplus ..	2·69	1·74	37·75
Capital Expenditure ..	53·47	72·21	59·10

*Does not take into account the transfer of Rs. 28·11 lakhs to the Revenue Reserve Fund.

The increase in the actual surplus over that anticipated in the Revised Estimate was due to the further improvement in the revenue to the extent of Rs. 13·76 lakhs and a fall in expenditure aggregating to Rs. 22·25 lakhs, both of which contributed to an increase in the net surplus of Rs. 37·75 lakhs against the surplus of Rs. 1·74 lakhs anticipated according to the Revised Estimate. Out of the realised surplus of Rs. 37·75 lakhs, a sum of Rs. 28·11 lakhs has been transferred to Revenue Reserve Fund.

Revenue (Rs.+13·76 lakhs). The increase was the net effect of increases under some heads totalling to Rs. 21·58 lakhs and decreases under others totalling to Rs. 7·82 lakhs. The chief increases in revenue were.—

In Lakhs

Head of Account	Revised Estimate 1122 Rs.	Accounts 1122 Rs.	Increase Rs.	Remarks
1	2	3	4	5
I Land Revenue	12·63	12·95	·32	Increase mainly under penalty for unauthorised occupation due to vigorous action under Land Conservancy Act
II Fisheries	·50	·69	·19	Higher rental from inland fisheries, minor fisheries and miscellaneous
III Agriculture	1·44	1·98	·54	Increase in the sale proceeds of grains and other produce, usufructs of avenues, etc.

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(In lakhs of Rupees)

Head of Account	Revised estimate 1122 Rs.	Accounts 1122 Rs.	Increase Rs.	Remarks
1	2	3	4	5
VII Salt	4·45	4·90	·45	Duty realised from increased sale of salt from Malipuram depot; in anticipation of abolition of duty towards the close of the year only a modest estimate was made
VIII Stamps	7·95	9·29	1·34	Increase in the sale of general stamp papers and court fee stamps
X Abkari and Ganja	60·67	63·26	2·59	Increase under license fee for sale of foreign liquor and tapping for fermented toddy
XIV Forest and Tramway	34·18	35·52	1·34	Due to sale of timber at higher rates, collection of premium on abandoned estates and increased sales of fire wood
XV Registration	3·06	3·63	·57	Increase in the number of documents registered
XVII Interest	7·62	8·09	·47	Interest on investments made on short term deposits and current accounts out of the loan proceeds
XIX Law and Justice	·99	1·07	·08	Larger amounts of fines realised
XXI Police	5·58	7·38	1·80	The receipts from taxation of vehicles have exceeded anticipation.
XXIII Education	5·81	6·33	·52	Owing to fee collections from the additional divisions and from higher classes of secondary schools
XXVI Public Health	·92	1·29	·37	Increased receipts from cyano-gassing fees and license fee
XXVII Stationery and Printing	3·82	4·09	·27	Amounts received from Municipalities and other deposit Institutions were on the increase owing to high cost of stationery articles and paper
XXVIII Public Works	5·02	6·80	1·78	Increased receipts from Irrigation systems, sale of old cars dismantled materials, etc.
XXXII Income-tax and Sales-tax	67·74	76·63	8·89	Larger return under all heads
Total of small net increases under other heads			·06	
Total			21·58	

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The chief decreases in revenue occurred under the following heads.

(In lakhs of Rupees.)

Head of Account	Revised estimate 1122 Rs.	Accounts 1122 Rs.	Decrease Rs.	Remarks
1	2	3	4	5
XI. Matches Vegetable products, betel-nuts, etc. ..	16·09	11·35	4·74	Non-receipt of the anticipated contribution from Government of India
XXIX. Railway ..	50·27	48·33	1·94	Decreased income from traffic
XXX. Profits from Capital outlay other than Railways ..	3·63	2·63	1·00	Non-adjustment of profits from Electrical concerns, Ayurvedic Pharmacy, etc.
XXXIV. Miscellaneous..	27·05	26·91	·14	Fall in receipts of Food Supply Department, etc.
Total ..			7·82	

Expenditure on Revenue Account. (—Rs. 22·25 lakhs.) The decrease was the net effect of savings totalling to Rs. 26·85 lakhs under some heads and increases totalling to Rs. 4·60 lakhs under some others.

(In lakhs of Rupees)

Head of Account	Revised estimate 1122 Rs.	Accounts 1122 Rs.	Decrease Rs.	Remarks
1	2	3	4	5
2. Fisheries	2 01	1·59	·42	Mainly under deep sea fishing and training under fishery research.

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(In lakhs of Rupees)

	Head of account	Revised estimate 1122 Rs.	Accounts 1122 Rs.	Decrease Rs.	Remarks
5	Panchayats ..	9·70	9·11	0·59	Due to reduced expenditure under communication maintenance and water supply
14	Forest and Tramway	22·18	18·40	3·78	Savings under transport charges of timber and collection charge of fuel. The full quantities of timber and fuel were not transported
17	General Administration ..	6·54	5·91	0·63	Savings under Huzur establishment, allowances and contingencies
23	Education ..	57·26	53·44	3·82	Savings under grant-in-aid Secondary Boys and Girls, Primary Boys and Girls, Purchase of furniture and work shop equipment—Maharaja's Technological Institute and Noon-day feeding
26	Medical ..	17·78	15·42	2·36	Savings under Tuberculosis Sanatorium
28	Public Health ..	6·45	5·88	0·57	Mainly due to savings under Rural sanitation works and charges for prevention of epidemics
30	Stationery and Printing ..	4·10	3·85	0·25	Diminished expenditure under machinery and paper in the Printing department
32	Public Works ..	56·51	45·87	10·64	Savings under works
33	Interest ..	7·76	7·13	·63	Non-payment of interest on 3 per cent loan 1955-58 owing to the claims not being preferred by the stock holders
39	Income-tax and Sales-tax	5·74	4·49	1·25	Savings under refunds under all heads except income-tax
42	Miscellaneous ..	33·44	32·87*	0·57	Saving under Food Supplies —other charges
	Total of small decreases under other heads ..	..	..	1·34	
	Total ..	..	..	26·85	

*Does not include the transfer of Rs. 28·11 lakhs to Revenue Reserve Fund.

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The increases were under the following heads,

(In lakhs of Rupees)

	Head of account	Revised estimate 1122 Rs.	Accounts 1122 Rs.	Increase	Remarks
22	Police ..	9·62	13·47	3·85	Owing to the transfer of expenditure under Defence Measures to Police Department
27	Ayurveda ..	3·47	3·97	0·50	Excess expenditure under Miscellaneous
38	State Conveyance ..	3·76	4·01	0·25	Excess due to increase under contingencies 'petrol charges, etc.'
	Total ..	..	..	4·60	

Capital expenditure outside the Revenue Account—1122

(In lakhs of Rupees)

Head of Account	Revised estimate 1122 Rs.	Accounts 1122 Rs.	Variation of cols. 2 & 3 Rs.
1	2	3	4
Railway ..	0·48	—0.87	—1·35
Electrical Works—			
Chittur ..	·08	·17	+·09
Nemmara ..	·95	·83	—0·12
Pallivasal including Rural electrification ..	18·18	12·19	—5·99
Communication.—			
Anamalai Road ..	13·35	12·32	—1·03
Other items.—			
Ayurveda ..	·06	·07	+·01
Nelliampathy cultivation (Agriculture) ..	1·77	·56	—1·21
Goat Farm Do. ..	..	—·01	—·01
Town Improvements ..	13·31	19·09	+5·78
Landing Crafts ..	2·34	2·65	+·31

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Loans and Advances by Government.—

(In lakhs of Rupees)

Heads	Revised estimate 1122 Rs.	Accounts of 1122 Rs.	Remarks
1	2	3	4
A. Recoveries			
Advances for Stock—			
Food Supplies ..	550·00	618·36	
Advance for the purchase of implements and manure ..	7·00	7·43	
Other Stock ..	14·00	8·46	
From Private parties ..	·36	·32	
From Land Mortgage Bank (Short term) ..	2·56	2·09	
From Municipalities ..	·12	·26	
Civil Aerodrome, Land for Military purposes, etc. ..	·45	·26	
Advances for Assam Labour, etc., in aid of war ..	2·07	3·78	
Other items ..	50·46	22·55	
Total ..	627·02	663·51	
B. Advances			
Advances for stock—			
Food Supplies ..	650·00	747·35	
Clothing ..	·30	·29	
Advances for the purchase of implements and manure ..	6·00	6·22	
Other Stock ..	12·93	7·62	
To private parties ..	·15	·02	
To Land Mortgage Bank ..	7.39	6·71	
To Municipalities ..	3·00	1·67	
Civil Aerodrome, Land for Military purposes, etc. ..	·45	·14	
Advances for Assam Labour, etc., in aid of war ..	1·77	1·09	
Other items ..	27·17	21·69	
Total ..	709·16	792·80	

The excess of advances over recoveries was Rs. 129·29 lakhs against Rs. 82·14 lakhs anticipated in the Revised estimate.

Public loans.—The total amount raised under the three loans stand at Rs. 2 crores.

All the loans are being quoted at a premium.

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Other Debt and Deposit heads.—The variations between the revised estimates and accounts are shown below.—

(In lakhs of Rupees)

Particulars	Revised estimate 1122 Rs.	Accounts of 1122 Rs.	Remarks
Net receipts (+) or Disbursements (—)			
1 State Loans ..	+ 104·70	+ 32·73	
2. State Provident Fund ..	+ ·73	+ 1·62	
3. Deposits ..	— 22·54	+ 24·71	
4. Remittances ..	..	+ 12·47	

The closing balance on 31st Karkadagam 1122 comprised.—

i. Rs. 27·61 lakhs in cash.

ii. Rs. 315·32 lakhs invested in Fixed Deposits or gilt-edged securities of which Rs. 28·80 lakhs belonged to sinking Fund investments.

The year opened with an opening balance of Rs. 135·73 lakhs in cash and Rs. 273·72 lakhs invested in Fixed Deposits in Banks, Government Securities and Shares in Companies and closed with a balance of Rs. 27·61 lakhs in cash and Rs. 315·32 lakhs invested. The statement of assets and liabilities attached exhibits the financial position at the end of 1122 and the distribution of the surplus.

REVISED ESTIMATE OF 1123

Revenue Account.—The following statement summarises the position of the Revenue Account for 1123.

(In lakhs)

	Accounts 1122 Rs.	Budget estimate 1123 Rs.	Revised estimate 1123 Rs.	Variation Col. 3 and 4 Rs.
Receipts ..	388·45	419·95	453·16	+33·21
Expenditure ..	378·81	418·20	452·56	+34·36
Surplus ..	+9·64	+1·75	+0·60	—1.15

The Revised estimate is thus expected to close with a net surplus of Rs. ·60 lakh against Rs. 1·75 lakhs anticipated in the Budget estimate.

2. *Receipts.*—The Revised estimate exceeds the Budget estimate by Rs. 33·21 lakhs. Of this increase, a sum of Rs. 28·11 lakhs represents the appropriation from the Revenue Reserve

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Fund to adjust the losses incurred by Government mostly for subsidising sale of rice till the end of 1121 and the balance of Rs. 5·10 lakhs represents the result of minor variation in the course of the year, explained below.—

Head of Account	Budget estimate 1123 Rs.	Revised estimate 1123 Rs.	Increase+ Decrease— Rs.	
1	2	3	4	5
I Land Revenue ..	12·65	12·08	—0·57	Due to the grant of remission on account of drought, floods, etc.
II Fisheries ..	0·50	1·01	+0·51	Higher bid amount of inland fisheries and larger catch of fish from Government fish farms
III Agriculture ..	1·50	1·61	+0·11	Increased proceeds from the dairy section and sale proceeds of avenue and wind-fallen trees
VII Salt ..	4·91	4·77	—0·14	Due to enhancement in the contract rate the margin of income has fallen
VIII Stamps ..	11·42	10·40	—1·02	Fall mainly under court fee labels presumbly after decontrol of several articles
IX Customs ..	31·87	28·79	—3·08	Actual share. Actual refund of duty on spirits supplied to military proved to be more than what was anticipated
X Abkari & Ganja ..	75·08	74·01	—1·07	Due to remission granted to toddy shops in Anthikad, etc., offset to some extent by increase in returns under licence fees, fines, forfeitures, etc.
XI Matches ..	13·14	12·82	—0 32	Reduced contribution received from Government of India
XII Opium ..	4·91	4·59	—0·32	Small margin for possible short collections
XIII Tobacco ..	27·40	25·95	—1.45	Do.
XIV Forest & Tramway	39·87	36·26	—3·61	Falling price of timber, less extraction of timber and fuel owing to transport difficulties
XV Interest ..	6·80	12·74	+5·94	Due to revision of the mode of exhibiting the interest on advance received from Harbour authorities, hitherto booked under advances and now booked under revenue heads—only a book adjustment

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Head of Account	Budget estimate 1123 Rs.	Revised estimate 1123 Rs.	Increase & Decrease Rs.	Remarks
1	2	3	4	5
XVIII Anchal ..	3·75	3·55	—0.20	Mainly under M. O. Hundi Commission due to cessation of remittance by the Food Department consequent on the transfer of retail distribution to Co-operative Societies
XIX Law and Justice ..	·73	1·12	+0·39	Due to the increased receipt under "Fines" & "Miscellaneous" in the Criminal Courts, etc.
XXI Police ..	6·53	8·43	+1·90	Larger receipt from License fees for vehicles, etc.
XXIII Education ..	6·02	7·27	+1·25	Larger fee income from College and Secondary classes owing to increased strength and large amount of Public Examination fee due to enhancement of Public Examination fee from 12 annas to Rs. 2
XXVII Stationery and Printing ..	3·37	4·52	+1·15	Enhancement in the rate of printing charges and large amount of sale proceeds realisable from the Municipalities and deposit Institutions for stationery supplied to them
XXVIII Public Works ..	4·75	5·20	+0·45	Increased receipts from canal and backwater receipts, sale of old motor cars, etc.
XXIX Railway ..	49·49	53·48	+3·99	Increased earnings due to enhancement of fares and also movement of goods consequent on improvement in exports and imports
XXX Profits from Capital outlay other than Railway ..	3·16	2·27	—0·89	Owing to the non-adjustment of the expected profits from landing crafts
XXXII Income-tax and Sales-tax ..	76·44	78·34	+1·90	The actual assessments show this slight increase
XXXIV Miscellaneous	31·01	59·24	+28·23	To cover the adjustment of Food Dept. losses (of arrears to the end of 1121) an amount of Rs. 28·11 lakhs was appropriated from the Revenue Reserve Fund

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3. *Expenditure.*—On the side of expenditure there has been an increase of Rs. 34·36 lakhs over the Budget estimate of Rs. 418·20 lakhs of which a sum of Rs. 28·11 lakhs represent the write off of the Food Department losses till the end of 1121. The still further excess of Rs. 6·25 lakhs is explained broadly by the following factors.—

(*i*) Excess due to pay revision, over and above the budgetted lump amount of Rs 18·00 lakhs including the second Police Revision roughly	Rs. 4·00 lakhs
(*ii*) Additional expenditure on account of the subsidy to manure under Agriculture	Rs. 1·25 ,,
(*iii*) Do. for "Food Production Measures"—pumping and irrigating paddy lands to combat the severe drought (Panchayat Department)	Rs. 4·50 ,,
(*iv*) Probable excess contribution towards Toll compensation consequent on increased receipts	Rs. 2·50 ,,
Total	**Rs. 12·25 lakhs**
(*v*) Net savings under other heads after off-setting increases	Rs. 6·00 lakhs
Net Excess	**Rs. 6·25 lakhs**

The important variations in expenditure are explained below.—

It may be mentioned here that the lump sum provision of Rs. 18·00 lakhs originally provided in the Budget was distributed among the respective departments and the excess expenditure in most cases represents this additional cost of revision. Another important feature is that consequent on the pay revision of the Press staff the rates of the cost of printing were increased and as a result the allotments for "Printing" in the several departments were raised by 50% and this accounts for increase under contingencies in most departments. The other reasons, if any, alone are indicated below.

Head of Account	Budget estimate 1123 Rs.	Revised estimate 1123 Rs.	Increase and decrease Rs.	Remarks
1	2	3	4	5
1 Land Revenue ..	7·32	9·67	+2·35	Creation of additional establishment, Revenue training of Tahsildars, Account Training of Samprathies, staff entertained for the land grant scheme, survey of new accretions, etc.
2 Fisheries ..	1·19	·79	—0·40	Large savings under "Supplies and Services" on account of want of sufficient progress in deep sea fishing
3 Agriculture ..	3·96	5·41	+1·45	Enhancement of rate of subsidy for manure to paddy cultivators and expenditure for working out a scheme for improvement of paddy seeds.

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Head of Account	Budget estimate 1123 Rs.	Revised estimate 1123 Rs.	Increase and decrease Rs.	Remarks
1	2	3	4	5
4 Veterinary	1·16	1·31	+0·15	.. ..
5 Panchayats	8·34	13·33	+4·99	Entertainment of 20 additional Sweepers and expenditure of about Rs. 4·60 lakhs for Food Production measures, pumping, irrigating paddy fields, etc.
6 Village Courts	·90	1·07	+0·17	.. ..
9 Subsidy	2·00	..	—2·00	With the lapse of Paramountcy
10 Excise	2·35	3·27	+0·92	.. ..
11 Matches, etc.	7·84	6·69	—1·15	Reduced provision under contribution to Government of India as it would take time to settle accounts.
14 Forest & Tramway	26·26	24·27	—1·99	Reduced expenditure corresponding to reduced receipts consequent on restricted collection of timber and fuel.
15 Registration	1·82	2·34	+0·52	.. ..
16 Anchal	2·76	3·31	+0·55	.. ..
17 General Administration	6·30	7·26	+0·96	Creation of new posts in the Secretariat. There was also no budget provision for Public Service Commission in the budget of 1123.
18 Reforms & Elections	2·40	4·11	+1·71	Creation of temporary staff for election work, allowances to Tabulators, purchase of ballot boxes, printing of electoral rolls, etc.
19 Accounts & Audit	1·62	2·12	+0·50	.. ..
20 Law & Justice	5·79	7·34	+1·55	Creation of posts of additional District Judges, Official Receivers and staff, conversion of Chitur Court into Sub-Court, etc.,
21 Jails	1·01	1·34	+0·33	Additional expenditure under "diet of prisoners" and under "bedding and clothing" due to increase in the number of prisoners.
22 Police	16·93	20·59	+3·66	Increased provision for probable contribution to Municipalities and port for toll income corresponding to increased receipts and also re-organisation of Police Department.

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Head of Account	Budget estimate 1123 Rs.	Revised estimate 1123 Rs.	Increase and decrease Rs.	Remarks
1	2	3	4	5
23 Education	63·82	69·94	+6·12	Main excess is under establishment and grant-in-aid due to the general pay revision and also taking on to the Aided list all unaided Preparatory classes, strenghthening of Chittur College, etc.
25 Charities	·80	1·09	+0·29	.. ..
26 Medical	15·73	16·26	+0·53	Mainly due to equipment and supplies to the T. B. Hospital
27 Ayurveda	3·10	3·42	+0·32	.. ..
28 Public Health	6·45	6·70	+0·25	Feeding charges under "Vagrancy"
30 Stationery and Printing	5·54	6·29	0·75	Purchase of new machinery for the Press.
31 Military	15·78	10·54	—5·24	Provision of Rs. 3·00 lakhs, made for buildings transferred to Public Works and savings under lump provisions made for reorganisation of 1st Cochin Infantry, Palace Infantry, etc.
32 Public Works	75·45	69·47	—5·98	Want of sufficient progress in the works.
33 Interest	7·49	18·28	+10·79	Revision of the mode of exhibition of interest paid on Government of India advances.
35 Industries	2·30	2·46	+0·16	.. ..
36 Railway	37·49	40·13	+2·64	Corresponding to increased receipts and revision of pay of Railway Staff.
38 State Conveyance	2·73	2·09	—0·64	Reduced estimate under 'Miscellaneous' due to non-purchase of all the cars provided for.
42 Miscellaneous	40·99	50·58	+9·59	Mainly on account of adjustment of food losses (Rupees 28·11 lakhs), the pay revision provision of Rs. 18·00 lakhs having been transferred to other heads, expenditure on account of His Excellency's Visit, etc.

It may be seen from the above that the increase in expenditure was mainly on account of adjustment of loss incurred by the sale of rice, etc., at reduced prices, additional expenditure on account of Governor-General's visit, pay revision and food production measures of the Panchayat Department.

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BUDGET ESTIMATE FOR 1124

Revenue Account

In lakhs of Rupees

	Budget estimate 1123	Revised estimate 1123	Budget estimate 1124	Variations between Cols. 3 and 4
	Rs.	Rs.	Rs.	Rs.
Revenue ..	419·96	453·16	463·93	+10·77
Expenditure ..	418·20	452·56	462·16	+9·60
	+1·76	+0·60	—1·77	..

GENERAL REMARKS

The budget estimate for 1124 has been framed on the assumption that seasonal conditions will be normal and the prices of essential articles will come down to some extent due to the anti-inflationery measures taken by the Central Government. This cannot but have some repurcussions on our State also.

The budget estimate of receipts was framed towards the end of 1123. Such changes as are necessary now have been incorporated therein. Thus the receipts from fuel division now booked under "Advances" have been deleted and only the actual collections anticipated under "Excise" as per bid amounts are shown. The excise revenue shows a fall of over Rs. 4 lakhs from that fixed in the interim budget and a fall of Rs. 18 lakhs from the revised estimate of Rs. 74 lakhs for 1123.

Some additional measures of enhnaced taxation to increase revenues based on the rates in Madras, retrenchments in expenditure under establishments and allowances and restriction of works mainly under buildings are some of the chief features of the budget estimate for the last 8 months. A subsidy of Rs. 37 lakhs representing 50 per cent of the loss on the sale of rice is expected from the Central Government.

The following new sources of taxation of revenue have been taken into account in framing the budget.—

1. Increase in the rate of sales-tax.
2. Raising of the income-tax rates to the Madras standard.
3. An effective drive to collect arrears is expected to realise a sum of Rs. 12 lakhs.
4. Raising the stamp duty and registration fees.
5. Raising the anchal rates on covers and parcels.

These proposals are expected to bring in a total additional revenue of over Rs. 35 lakhs.

On the expenditure side the following additions to the estimates of the first four months of 1124 sanctiond as additional allotments have been included.—

		Rs.
Panchayats	..	2,26,739
Police	..	500
Printing	..	1,845
Miscellaneous—Subscription and donation	..	1,00,000
Other charges	..	12,000
Special Palace Office	..	148

The provision of Rs. 1,54,458 under Forest and Tramway—Fuel division has been deleted due to the change of method of booking the transactions under the scheme.

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The total expenditure for 1124 under the various heads of revenue account come to Rs. 473·66 lakhs. This includes provision for all administration charges without taking into consideration the savings anticipated on account of retrenchment. Government intend to pass orders very soon on the proposals of the Retrenchment Committee and they expect savings to the extent of Rs. 11·50 lakhs in the current year. In the absence of definite details this saving is exhibited as a lump sum in the consolidated statement as no definite reductions can at this stage be effected under the various departmental estimates. The net expenditure of 1124 when retrenchments are effected will be only Rs. 462·16 lakhs. This is in excess of the revised estimate of 1123 by Rs. 9·60 lakhs. The main items of expenditure that contributed to this excess are "Reforms and Elections" "Education" and "Miscellaneous".

The increase under "Reforms and Elections" is due to the general elections on adult franchise conducted in Chingam 1124 and the creation of a separate department for the purpose. Under "Education" the increase is due to the reorganisation of Inspectorates, increase in the number of classes and the additional provision made under Noonday feeding. A sum of Rs. 73 lakhs has been provided under "miscellaneous" to adjust the loss on account of the working of the Food Supplies Department by the sale of rice at reduced price.

Against these increases in expenditure savings are anticipated under Panchayats, Forests and Tramway, Public Works and Interest. As stated elsewhere the expenditure on works has been restricted to the minimum possible in view of the high cost of materials and labour. The fall under interest is due to the absence of special adjustments in expenditure included in the revised estimate. The more important variations in revenue and expenditure are explained in this memorandum.

Besides the liberal provisions set apart for nation building departments in the revenue budget large expenditure is expected to come up for payment under Peechi and Kannamkuzhi Irrigation Schemes, Poringalkuthu Hydro Electric Scheme, Nelliampathi fruit cultivation, Ernakulam Fore-shore Reclamation, Rural Electrification, Trippunittura Drainage works, etc. Provisions for these have been included under "Capital outlay" and under 'Advances'.

Revenue.—(463·93 lakhs). The anticipated revenue for 1124 exceeds the revised estimate by Rs. 10·77 lakhs. This increase has been contributed by increased receipts anticipated under Income-tax, Customs and Miscellaneous against decreases under Abkari and Ganja by the reduced auction of Excise shops due to forces of gradual deflation, absence of any receipt from salt and the lesser income anticipated under Forests and Tramway.

The variations are explained below.—

Head of accounts	Revised estimate of 1123 Rs.	Budget estimate of 1124 Rs.	Increase Rs.	Remarks
I. Land Revenue ..	12·08	12·52	0·44	Normal revenue—The revised estimate provided for remission
V. Village Panchayats ..	0·07	0·36	0·29	Contemplated collection of cess for water pumped to paddy lands
VIII. Stamps ..	10·40	10·89	·49	Increase anticipated in the sale proceeds of general stamp papers
IX. Customs ..	28·79	45·50	16·71	Improvement in trade conditions and absence of provision for refund of duty on motor spirits supplied to the Military

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Head of Account	Revised estimate 1123 Rs.	Budget estimate 1124 Rs.	Increase Rs.	Remarks
1	2	3	4	5
XV. Registration	3.12	3·52	0·40	Increase in registration fees
XXIII. Education	7·27	8·15	0·88	Increase in fee income from Colleges and levy of full fee from girl students
XXXII. Income-tax	78·34	101·50	23·16	Arrear collections by an effective drive and enhanced receipts anticipated under Sales-tax and ordinary Income-tax
XXXIV. Miscellaneous	59·24	68·36	9·12	Adjustment from Revenue Reserve Fund, Industrial Development Fund, anticipated receipts from Textile Control administration and subsidy from Government of India

Head of Accounts	Revised estimate 1123 Rs.	Budget estimate 1124 Rs.	Decrease Rs.	Remarks
VI. Salt	4·77	0·03	4·74	No margin of profit is anticipated on the sale of salt
X. Abkari Ganja	74·01	56·19	17·82	Actual bid amount shows a decline in revenue.
XI. Matches	12·82	8·47	4·35	Withdrawal of duty on betelnuts
XII. Opium	4·59	4·02	0·57	Actual bid amount
XIII. Tobacco	25·95	23·34	2·61	Anticipated short collection as per bid amount
XIV. Forest and Tramway	36·26	32·25	4·01	Fall in prices of timber and restricted activities and also transfer of fuel division to the advance accounts
XVII. Interest	12·74	6·61	6·13	Only normal receipts taken. The revised estimate includes receipts by book adjustment of interest hitherto booked under advances
XIX. Law and Justice	1·12	0·77	0·35	Normal revenue

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Expenditure.—(Rs. 462·16 lakhs). The expenditure for 1124 anticipates an increase of Rs. 9·60 lakhs over the revised estimate in spite of the absence of the special features of 1123 *viz.*, payment of arrears due to revision. The main increase is under "Miscellaneous" for the adjustment of loss on account of the Food Supplies Department. The other heads that show increases are Education and Election. There have been decreases also. The variations are explained below.—

The increases are under the following heads.—

(In lakhs of rupees)

Head	Revised estimate 1123 Rs.	Budget estimate 1st 4 months 1124 Rs.	Budget estimate last 8 months 1124 Rs.	Total Budget estimate 1124 Rs.	Increase Rs.	Remarks
2. Fisheries	0·79	0·23	0·84	1·07	0·28	Opening of cattle grazing ground, Improvement and extension of Fish Farm at Narakkal, etc., set off to some extent by the absence of provision for original works included in 1123 also.
3. Agriculture.	5·41	1·08	5·74	6·82	·41	For writes off of loss from Catch Crops under 'Nelliampathy Cultivation", for purchase of tractors and payments of subsidy on manure at enhanced rates.
17. General Administratrion	7·26	2·33	5·75	8·08	0·82	The creation of one more Ministry, the enhanced pay and allowances of the Private Secretaries to the Ministers, the addition of Stenographers to the personal staff of the Ministers and the additional provision under contingencies are the main causes contributing to the increase.
18. Reforms and Elections	4·11	4·56	3·50	8·06	3·95	Due to increased expenditure for conducting General Elections.
22. Police	20·59	7·74	13·42	21·16	0·57	Temporary strengthening of the Department and the revision of pay of Head Constables and Constables came into effect only towards the end of 1123. The full effect is seen only in the current year's budget. There has also been a reorganisation of higher grades.
23. Education	69·94	24·58	50·85	75·43	5.49	The increase is mainly due to the reorganisation of the Inspecting staff, to the increase in the No. of classes and divisions in schools, and to the enhanced provisions made for public examinations, transfer of library department, Special Scholarships, Noonday Feeding and grant-in-aid.

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(In lakhs of Rupees)

Heads	Revised estimate 1123 Rs.	Budget estimate 1st 4 months 1124 Rs.	Budget estimate last 8 months 1124 Rs.	Total Budget estimate 1124 Rs.	Increase Rs.	Remarks
26. Medical	16·26	5·96	11·53	17·49	1·23	The increase is mainly under diet charges of Lepers and for staff and equipments of the T. B. Sanatorium.
27. Ayurveda	3·42	1·09	2·83	3·92	0·50	The increase is mainly under cost of medicines and dietary charges due to the increase in cost and in the number of patients.
29. Pension and Gratuity	9·92	3·78	7·42	11·20	1·28	General increase in the num' er of pensioners and provision for commutation of pensions.
31. Military	10·54	3·63	8·11	11·74	1·20	The increase is under establishment charges and allowances due to the re-organisation of Palace Infantry.
36. Railway	40·13	13·97	27·95	41·92	1·79	The estimates are framed on the basis of the figures furnished by the Administration. Pay revision, subsidy on grain shops and the renewal programme account for the small increase.
42. Miscellaneous	50·58	28·29	56·58	84·87	34·29	This is mainly due to the enhanced provision for subsidy for sale of rice and paddy.

The decreases are under the following heads.

(In lakhs of rupees)

Head	Revised estimate 1123 Rs.	Budget estimate of 1st 4 months Rs.	Budget estimate last 8 months Rs.	Total Budget estimate Rs.	Decrease Rs.	Remarks
1. Land Revenue	9·67	2·74	6·02	8·75	0·92	Absence of provision for payment of arrears on account of pay revision.
5. Panchayats	13·33	5·19	7·34	12·53	0·80	Pay revision and additional staff and drought relief measures contributed to the large expenditure, in 1123.
10. Excise	3·27	0·89	1·96	2·85	0·42	Retrenchment of one of the circles and absence of provision under "Salt Manufacture".

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Head	Revised estimate 1123 Rs.	Budget estimate 1st 4 months 1124 Rs.	Budget estimate last 8 months 1124 Rs.	Total Budget estimate 1124 Rs.	Decrease Rs.	Remarks
11. Matches, Vegetable products, etc.	6·69	0·13	5·21	5·34	1·35	Abolition of duty on Betel nuts and consequent savings under contribution to Government of India.
14. Forest & Tramway	24·27	4·93	12·00	16·93	7·34	Restricted collection of timber due to market conditions and petrol scarcity, and the transfer of Fuel Division transactions to "Advances".
20. Law & Justice	7·34	2·26	4·73	6·99	0·35	Provision for the Additional Temporary District Court at Trichur, has been made only up to the end of Makaram 1124.
28. Public Health	6·70	1·90	4·10	6·00	0·70	Due to the reduced provision made under works on account of the opening of Kunnamkulam Municipality and the absence of capital expenditure for the vagrancy centres. Provision has been included for compost manure scheme and improvement of markets.
32. Public works	69·47	13·66	42·65	56·31	13·04	By providing only for maintenance works and for urgent original works.
33. Interest	18·28	4·40	8·45	12·85	5·43	Only normal expenditure is provided. The Revised Estimate included the adjustment of interest hitherto booked under advances 'Harbour advances'
37. Uplift of the Depressed classes	2·12	0·67	1·15	1·82	0·30	Due to the reduced provision made under water supply and colonies
41. Libraries	0.42	0·04	..	0·04	0·38	The Library department has ceased to functioni as a separate deparment, the activities of the department having been transferred to the control of the Director of Public Instruction

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RECEIPTS

I. LAND REVENUE

Head of Account	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Land Revenue including quit Rent, Thirumulkazcha ..	11,22,238	10,81,746	11,43,478	11,48,997
Miscellaneous ..	1,24,069	1,20,749	1,16,092	1,39,163
Cattle Pounds ..	5,585	5,333	5,328	5,748
Total ..	12,51,892	12,07,828	12,64,898	12,93,908

Revised estimate.—Anticipates a fall of rupees 57,070 from the Budget estimate. The decrease is mainly under Land Revenue current collection due to the grant of remission on account of droughts, floods, etc. There is some decrease under "Capital" also, as assignments of lands are not now possible since the food production leases are still in force and since assignments on a large scale have to be made free to ex-service men.

Budget estimate takes in more or less the normal revenue as per standing demands.

II. FISHERIES

Head of Account	Budget Estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget Estimate 1123 Rs.	Accounts 1122 Rs.
Fisheries.—				
Rent ..	78,550	88,860	42,979	56,405
Miscellaneous ..	15,000	12,500	6,475	12,195
Total ..	93,550	1,01,360	49,454	68,600

Revised Estimate.—An increase of Rs. 51,906 over the Budget Estimate is anticipated. The increase is mainly under 'Rent on inland and minor fisheries' and miscellaneous. The prawn market was very high at the time of auction of the inland fishery canals and there was also greater catch of fish from Government fish farms at Narakkal and Malipuram:

Budget Estimate.—Falls short of the Revised Estimate by Rs. 7,810 chiefly due to the rather cautious estimate made under "Rent on inland fisheries".

III. AGRICULTURE

Head of Account	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
A. Agriculture Proper ..	1,36,700	1,25,562	1,19,991	1,54,386
B. Avenues ..	32,000	35,000	30,000	43,657
Total ..	1,68,700	1,60,562	1,49,991	1,98,043

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Revised Estimate.—Anticipates an increase of Rs. 10,571 over the Budget Estimate. The increase is mainly contributed by the proceeds from the Dairy Section and by the sale proceeds of avenue and wind fallen trees.

Budget Estimate.—Records an increase of about Rs. 8,000 over the Revised Estimate of Rs. 1,60,562 mainly due to increased contribution leviable from Municipalities and Palace for the maintenance of their gardens on account of revision of pay of the garden staff.

IV. VETERINARY

Head of Account	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Veterinary ..	100	100	100	148

No remarks.

V. VILLAGE PANCHAYATS

Head of Account	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Village Panchayats ..	36,330	7,110	6,330	7,854

Revised Estimate.— Exceeds the Budget Estimate of Rs. 6330 by Rs. 780. The excess is mainly contributed by the sale proceeds of unserviceable articles, dismantled materials, etc.

Budget Estimate.—There is a large increase of Rs. 29,220 over the revised estimate of Rs. 7,110, mainly due to the cess proposed to be levied from the agriculturists for irrigating the fields by lift irrigation The rate of cess and other details regarding the collection of cess are under consideration of Government.

VI. VILLAGE COURTS

Head of Account	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Village Courts Receipts ..	205	170	200	360

No remarks

VII. SALT

Head of Account	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Salt ..	250	4,76,924	4,90,950	4,90,157

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Revised estimate.—Shows a fall of about Rs. 0·14 lakh from the Budget estimate of Rs. 4·91 lakhs. An enhancement of Rs. 12-8-0 per hundred maunds over the contract rate was sanctioned. The margin of income in the selling price now fixed has therefore fallen.

Budget estimate.—On account of still enhanced cost that may become payable, no margin of income at all is expected from the sale of salt. The receipt of Rs. 250 is only under 'Miscellaneous'.

VIII. STAMPS

Head of Account	Budget estimate 1124	Revised estimate 1123	Budget estimate 1123	Accounts 1122
A. NON-JUDICIAL				
Sale of General Stamp papers ..	6,45,800	6,01,500	5,88,600	5,00,870
Cost of Stamps supplied to Cranganur and Muncipalities ..	16,050	11,050	11,050	15,384
Duty on impressed documents ..	600	600	1,210	1,997
Fines and Penalties ..	1,000	1,000	1,300	1,083
Miscellaneous ..	320	320	220	142
B. JUDICIAL—				
Sale of Court fee Stamps, etc. ..	4,25,000	4,25,000	5,40,000	4,09,132
Total ..	10,88,770	10,39,470	11,42,380	9,28,608

Revised estimate.—Fal's short of the budget estimate of Rs. 11,42,380 by Rs. 1,02,910. The fall is mainly under sale of Court fee labels to the extent of about Rs. 1,15,000, presumably after decontrol of several articles.

Budget estimate.—The estimate for 1124 is fixed at Rs. 10,88,770 against the revised estimate of Rs. 10,39,470. The increase is mainly under general stamp papers due to the enhanced Stamp duty proposed to be levied.

IX. CUSTOMS

Head of Account	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Customs ..	45,50,000	28,78,507	31,87,000	29,47,591

Revised Estimate—falls short of the Budget Estimate of Rs 31·87 lakhs by Rs. 3,08,493. The amount estimated represents the actual amount payable to this Government as per the distribution statement for 1946—47 communicated by the Government of India. The actual refund of duty on motor spirits supplied to military proved to be more than what was anticipated.

Budget Estimate—is framed with an excess of Rs. 16,71,493 over the Revised estimate on the basis of customs collections at the Port of Cochin in 1947—48 and the arrears pending collection. The foreign trade position is gradually improving and it is expected that there will not be refund of duty on spirits supplied to Military to the same extent as hitherto.

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X. ABKARI AND GANJA

Head of Account	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Abkari ..	52,93,000	71,02,348	71,76,695	60,40,310
Ganja ..	3,25,790	2,98,811	3,31,130	2,85,527
Total ..	56,18,790	74,01,159	75,07,825	63,25,837

Revised Estimate.—Anticipates slight short collection due to remission granted to Anthikad shops on account of the recent disturbances there. There are however increases under License fees for sale of foreign liquor (Rs. 85,000) and Excise duty on liquor issued from distillary (Rs. 20,000). The estimate shows a net decrease of Rs. 1·06 lakhs over the Budget estimate of Rs. 75·08 lakhs.

Budget Estimate framed on the basis of actual rentals shows a decrease of Rs. 17·83 lakhs from the Revised estimate which only reflects the tightness of the money market consequent on the setting in of deflation. There was a re-auction of the sale of toddy shops and the rentals have gone down further. Suitable modifications have been made.

XI. MATCHES, VEGETABLE PRODUCTS, ETC.

Head of Account	Budget Estimate 1124 Rs.	Revised Estimate 1123 Rs.	Budget Estimate 1123 Rs.	Accounts 1122 Rs.
Matches ..	2,31,100	2,82,100	2,58,400	3,57,802
Vegetable Products ..	25,100	21,800	60,780	30,955
Betelnuts, Tea and Coffee ..	4,90,300	8,86,300	9,35,000	6,64,970
Cocoanut Cess ..	1,00,000	92,000	60,000	80,791
Total ..	8,46,500	12,82,200	13,14,180	11,34,518

Revised Estimate—Matches.—Shows an increase of Re. ·24 lakh over the Budget Estimate. Under sale proceeds of banderols there is an increase of Rs. 1·20 lakhs consequent on the opening of new factories in the State. There is, however, a reduction of Re. 1·00 lakh under contribution from Government of India.

Vegetable Products.— Shows a decrease of Rs. 39,000 from the Budget Estimate. The factory was not working for some time and hence the decrease under Excise duty on Vegetable Products. Contribution of Rs. 30,680 from Government of India was estimated in the Budget. According to the allocation of share for 1946—47 no contribution was to be received from Government of India.

Betel nuts, Tea, Coffee, etc.—Shows a decrease of Re. ·49 lakh from the Budget Estimate due to the abolition of the duty on Betel nuts from 1st March 1948.

Cocoanut Cess.—There is an increase of Rs. 32,000 over the Budget Estimate; this is based on the actuals so far booked.

Budget Estimate—Matches.—The estimate anticipates a decrease of Re. 0·51 lakh over the Revised Estimate, and this is mainly under sale proceeds of banderols.

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Vegetable Products.—A slight increase of Rs. 3,500 is anticipated expecting that the factory will work throughout the year.

Betel Nuts, etc.—Though no duty is to be collected on betelnuts, arrear contribution to the extent of Rs. 4·00 lakhs from Government of India is expected to be realised.

Cocoanut Cess.—follows the Revised Estimate.

XII. OPIUM

Head of Account	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Net Receipts ..	4,01,667	4,58,526	4,90,745	2,76,345

Revised Estimate.—Shows a slight reduction of Rs. ·32 lakh from the budget estimate on the apprehension of short collection.

Budget Etimate.—Shows a further drop of Rs. 57,000 based on the hardening of the money market.

XIII. TOBACCO

Head of Account	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Tobacco ..	23,33,608	25,94,779	27,40,030	18,40,722

Revised Estimate.—There is a decrease of Rs. 1·45 lakhs as short collection consequent on deflation.

Budget Estimate.—The still further decrease of Rs. 2·61 lakhs budgetted is with due regard to the growing economic depression.

XIV. FORESTS AND TRAMWAY

Head of account	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Forests ..	29,55,000	33,71,000	37,10,000	33,66,277
Tramway ..	2,70,000	2,54,530	2,77,000	1,85,471
Total ..	32,25,000	36,25,530	39,87,000	35,51,748

FOREST

Revised Estimate.—Anticipates a fall of Rs 3,39,000 from the Budget estimate of Rs. 37,10,000 which is accounted for mainly by the following reasons:—

1. The market rate of timber has gone down.
2. Lack of transport facilities and cut in the petrol quota have restricted transport of timber.

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Budget Estimate.—Shows a further decrease; it is short of the revised estimate by Rs. 4·16 lakhs. Though more timber is expected to be brought down for disposal through tramway, petrol scarcity and anticipated fall in timber prices are to result in reduction of the total revenue of the Department. The transfer of the fuel division accounts to 'advances' has resulted in further reduction in receipts.

TRAMWAY

Revised Estimate.—The decrease of about Rs. 22,000 from the Budget estimate is chiefly under "Traffic for the Forest Department" due to the fall in traffic on account of the rucks position.

Budget Estimate.—Anticipates the normal income consequent on the expected improvement of the truck position.

XV. REGISTRATION

Head of Account	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Registration fees ..	3,00,154	2,60,154	2,54,365	3,01,390
Company and Kuri collection ..	22,378	22,378	25,530	30,574
Miscellaneous ..	29,458	29,458	26,387	30,656
Total ..	3,51,990	3,11,990	3,06,282	3,62,620

Revised Estimate.—No remarks.

Budget Estimate.—Rs. ·40 lakh has been provided for in excess of the Revised estimate mainly under "Registration fees" based on the enhanced registration fee proposed to be levied.

XVI. TRIBUTE

Head of Account	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Tribute ..	6,857	6,857	6,857	6,857

This is a fixed amount payable by the Cranganur Principality.

XVII. INTEREST

Head of Account	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Interest ..	6,60,900	12,74,100	6,80,000	8,08,767

Revised Estimate.—The interest realised on account of Harbour Advances was being credited under a separate head under 'Advances' till this time instead of under a revenue

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head. The amount so far collected has been transferred to the revenue head and subsequent collections also are booked under the same head of account. An amount of Rs. 8,10,200 is accordingly made in the Revised estimate. This accounts mainly for the increase under Revised Estimate. Excluding this, the Revised Estimate falls short of the Budget Estimate, of the current year by Rs. 2,16,100. Fixed Deposits to the extent of Rs. 172 lakhs were withdrawn during the course of the year and hence interest for one half year is only realised.

Budget Estimate.—The decrease in the Budget Estimate as compared with tha of the Revised Estimate of 1123 is mainly due to the fact that there will be only the annual realisation of interest for the year under Harbour Advance to be credited.

XVIII. ANCHAL

Head of Account	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Sale of stamps ..	3,45,000	3,15,000	3,05,000	3,08,010
Miscellaneous ..	40,000	40,000	70,000	66,210
Total ..	3,85,000	3,55,000	3,75,000	3,74,220

Revised Estimate.—Falls short of the Budget Estimate by Rs. 20,000 mainly due to cessation of remittances by the Food Supplies Department by Service Hundi consequent on the transfer of distribution to private agencies and reduced activities of the Department with the decontrol of all articles except rice and kerosene.

Budget Estimate.—Increased receipt under cost of stamps is anticipated. The cost of Anchal covers is proposed to be raised.

XIX. LAW AND JUSTICE

Head of Account	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Civil Justice ..	6,265	5,240	2,225	3,230
Criminal Justice ..	70,400	1,06,270	70,400	1,04,252
Total ..	76,665	1,11,510	72,625	1,07,482

Revised Estimate.—Civil Justice. There is a slight increase in receipts under "Miscellaneous".

Criminal Justice.—Increased receipts are due to larger collections under "Magisterial Fines" and under "Miscellaneous".

Budget Estimate.—Civil Justice. Increased receipts are expected under Bl-Civil Miscellaneous.

Criminal Justice.—The Budget estimate of 1123 is repeated for 1124.

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XX. JAILS

Head of Account	Budget estimate 1124	Revised estimate 1123	Budget estimate 1123	Accounts 1122
	Rs.	Ra.	Rs.	Rs.
Jails ..	13,000	19,300	13,000	15,018

Revised Estimate.—Exceeds the Budget Estimate of Rs. 13,000 by Rs. 6,300 mainly on account of the increased profits realised from the Industrial and Agricultural operations of 1122.

Budget Estimate repeats the budget estimate of 1123.

XXI. POLICE

Head of Account	Budget estimate 1124	Revised estimate 1123	Budget estimate 1123	Accounts 1122
	Rs.	Rs.	Rs.	Rs.
Police (Proper)	39,960	42,641	30,672	98,443
License fee for Vehicles ..	8,00,000	8,00,000	6,22,000	6,39,494
Total ..	8,39,960	8,42,641	6,52,672	7,37,937

Revised Estimate.—The increase is mainly under license fee for vehicles.

Budget Estimate.—Follows the Revised Estimate except for a slight fall in the fees for driving licenses and badges.

XXII. MARINE

Head of Account	Budget estimate 1124	Revised estimate 1123	Budget estimate 1123	Accounts 1122
	Rs.	Rs.	Rs.	Rs.
Marine ..	50	50	50	626

No remarks.

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XXIII. EDUCATION

Head of Account	Budget estimate 1124	Revised estimate 1123	Budget estimate 1123	Accounts 1122
	Rs.	Rs.	Rs.	Rs.
1 College Classes ..	1,43,900	1,09,670	86,900	87,706
2 Secondary Classes Boys ..	3,95,000	3,84,700	3,39,600	3,53,526
3 Do. Girls ..	1,09,250	85,220	62,600	65,303
4 Primary Classes Boys ..	1,130	1,130	1,100	2,455
5 Do. Girls ..	330	350	350	1,577
6 Training college ..	6,010	5,510	4,310	4,035
7 Government Training Institution ..	17,410	10,020	5,250	9,057
8 Technological Institute ..	20,420	13,310	13,580	6,823
9 Miscellaneous ..	1,21,800	1,16,670	87,920	1,02,583
Total ..	8,15,250	7,26,580	6,01,610	6,33,065

Revised Estimate.—The Revised Estimate exceeds Budget Estimate of Rs. 6·02 lakhs by Rs. 1·25 akhs. Increased receipts are anticipated under almost all the heads. Increase under College Classes is on account of the increased strength in the State Colleges. Under Secondary Schools many additional divisions in higher classes and the levy of full rates of fees from the girl students account for the increased receipts. Consequent on the holding of the emergency courses of training some increased income is expected in respect of the Training institution. Due to the enhancement of the examination fees for III Form Public Examination from 12 as. to Rs. 2 an increase of about Rs. 30,000 is estimated under "Miscellaneous examination fees."

Budget Estimate.—An improvement of Rs. 0·88 lakhs over the Revised Estimate is expected due to the larger income anticipated under 'fees' from college classes, Secondary Schools Training & Technological Institutes.

XXIV. MEDICAL

Head of Account	Budget estimate 1124	Revised estimate 1123	Budget estimate 1123	Accounts 1122
	Rs.	Rs.	Rs.	Rs.
Medical ..	49,540	47,072	50,235	52,760

Revised Estimate.—Shows a small decrease of Rs. 3,163 from the Budget Estimate Rs. 50,235. The decrease is mainly under recovery of charges for radiographic treatment. Films were not available for purchase in sufficient quantities and this affected the work of the Department for some time with consequent reduction in the receipts of this Department.

Budget Estimate.—Anticipates the normal revenue.

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XXV. AYURVEDA

Head of Account	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Ayurveda ..	2,589	1,089	1,081	1,240

Budget Estimate.—Exceeds the Revised estimate of Rs. 1,089 by 1,500 chiefly on account of the transfer of the K. A. Samajam establishment to this Department and the opening of pay-wards in the K. A. Samajam buildings.

XXVI. PUBLIC HEALTH

Head of Account	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Public Health ..	68,000	68,000	63,000	1,28,950

Revised Estimate.—The excess of Rs. 5,000 provided for is due to increased license fees anticipated to be realised.

Budget Estimate.—Repeats the Revised Estimate.

XXVII. STATIONERY AND PRINTING

Head of Account	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Stationery ..	90,300	90,300	80,150	99,191
Printing ..	3,67,770	3,61,750	2,57,050	3,09,770
Total ...	4,58,070	4,52,050	3,37,200	4,08,961

Revised Estimate.—Exceeds the Budget Estimate of Rs. 3,37,200 by Rs. 1,14,850. Due to pay revision the cost of printing has increased and the provision under printing charges in the departmental budgets has been enhanced by 50 per cent. A corresponding increase, is therefore estimated on the receipt side. The increase in the receipts under 'stationery' is the increased proceeds realisable from Municipalities and Deposit Institutions.

Budget Estimate.—Almost follows the Revised Estimate. The rates of subscription to Gazette, Law Reports and Council Proceedings have been raised from 1124 as well as the rate of private advertisement and cost of single copies of Gazette.

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XXVIII. PUBLIC WORKS

Head of Account	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Direction ..	300	500	..	21
Civil Engineering ..	1,87,870	2,06,946	1,98,079	2,22,935
Mechanical Engineering ..	2,89,120	2,89,120	2,74,000	4,53,706
Electrical Engineering ..	20,000	20,000	..	..
Factories and Boilers ..	3,480	3,480	3,200	3,030
Total ..	5,00,770	5,20,046	4,75,279	6,79,692

Revised Estimate—Shows an increase of Rs. 44,767 over the Budget Estimate of Rs. 4,75,279.

Civil Engineering.—There are enhanced receipts under ferry receipts including toll to the extent of Rs. 32,540. This increase is offset to a considerable extent by a decrease under "Miscellaneous" where the estimate is Rs. 81,800 against Rs. 1,18,126 budgetted; the receipt under "Miscellaneous" is a fluctuating one.

Mechanical Engineering.—There is an increase of Rs. 48,000 under sale of cars. The Water Work Receipts show a decrease of Rs. 35,000. There is no estimate of receipts from Landing Crafts.

Electrical Engineering.—Under Electrical Engineering a receipt of Rs. 20,000 is estimated.

Budget Estimate—The Budget Estimate is framed on the basis of the revised estimate more or less.

XXIX. RAILWAY

Head of Account	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Railway ..	5,35,000	53,48,000	49,49,000	48,32,932

Revised Estimate.—Shows an increase of Rs. 3·99 lakhs over the Budget Estimate of Rs. 49·49 lakhs; the revision of Railway fares and freights recently effected and improved trade position in the Cochin Port resulting in larger imports and exports are expected to bring in some increase in receipts.

Budget Estimate.—Follows the revised estimate. Though there should be some increase with the restoration of normal trade activities, a cautious estimate alone is made on the basis of the figures furnished by the Railway Administration.

XXX. PROFITS FROM CAPITAL OUTLAY OTHER THAN RAILWAY

Head of Account	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Profits from capital outlay other than Railway ..	2,01,884	2,26,957	3,15,930	2,62,571

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Revised Estimate.—Falls short of the Budget Estimate by Rs. ·89 lakh because the anticipated receipts under landing crafts employed for ferry service, Government Farm and Nelliampathi cultivation were not realised. Increased receipts to the extent of about Rs. 27,000 are anticipated from Ayurvedic Department.

Budget Estimate.—The decrease in mainly under 'Ayurvedic department'.

XXXI. INDUSTRIES AND COMMERCE

Head of Account	Budget Estimate 1124 Rs.	Revised Estimate 1123 Rs.	Budget Estimate 1123 Rs.	Accounts 1122 Rs.
Industries and Commerce	11,570	12,065	19,920	12,640

Revised Estimate.—Decrease of Rs. 9,665 anticipated under "Trade Mark" explains the reduced Revised Estimate.

Budget Estimate.—In view of the fact mentioned above only an estimate of Rs. 4,000 is anticipated under "Trade Mark" and this explains the fall of about Rs. 8000 in the Budget Estimate as compared with that of 1123.

XXXII. INCOME-TAX AND SALES TAX

Head of Account	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
A. Income-tax ...	70,99,000	56,30,000	48,33,200	58,11,287
B. Sales tax ...	30,51,000	22,03,850	28,10,500	18,51,748
Total ...	101,50,000	78,33,850	76,43,700	76,63,035

Revised Estimate.—Exceeds the Budget Estimate of Rs. 76·44 lakhs by Rs. 1·90 lakhs. The budget was framed on the expectation of the enhancement of rates and the removal of the exemptions in favour of the religious and charitable institutions. In the final legislation, however, the income of such institutions set apart for expenditure was exempted. This affected the revenue to some extent. Again in respect of taxation of agricultural income the agricultural income is to be separated from ordinary income and assessed separately and this is the first year of agricultural income-tax and hence a small decrease is anticipated. The income from Excess Profits tax, was budgetted at Rs. 2·00 lakhs on the assumption that all the pending cases would be completed in 1122, but assessment of a number of heavy cases was completed only this year with the result that about Rs. 14·00 lakhs of revenue is expected. Under Sales tax a decrease of about Rs. 6·00 lakhs is anticipated. The budget was framed on the basis that many of the exemptions under sales tax would be withdrawn but when some were so withdrawn other and more serious exemptions were introduced. The Excess Profits-tax has off set the reduction caused by all these adverse circumstances and the estimate finally shows a small increase.

Budget Estimate.—Anticipates Rs. 23·16 lakhs in excess of the Revised Estimate mainly by the enhancement of the rates of taxation under sales-tax and Income-tax in contemplation. A vigorons check of cases of tax evasion is proposed to be conducted and it is expected that a considerable amount would be realised during this year.

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XXXIV. MISCELLANEOUS

Head of Account	Budget estimate 1124	Revised estimate 1123	Budget estimate 1123	Accounts 1122
	Rs.	Rs.	Rs.	Rs.
Appropriation from Revenue Reserve fund ..	11,00,000	55,11,000	27,00,000	25,00,000
Appropriation from Industrial Development Fund ..	18,00,000	2,00,000	2,00,000	..
Other Heads ..	39,35,468	2,12,893	2,00,701	1,90,606
Total ..	68,35,468	59,23,893	31,00,701	26,90,606

Revised Estimate—exceeds the Budget estimate of Rs. 31·01 lakhs by Rs. 28·22 lakhs A further amount of Rs. 28·11 lakhs was appropriated from the Revenue Reserve Fund to adjust the subsidy paid towards the sale of rice at reduced price and loss of Food department up to the end of 1121. There is a slight increase under receipts on account of Devaswam and other pensionary contribution.

Budget Estimate.—Provides for an appropriation of Rs. 11 lakhs from Revenue Reserve Fund and Rs. 18 lakhs from Industrial Development Fund. Further, a contribution of Rs. 37 lakhs is anticipated from the Central Government towards the loss anticipated for the year in the sale and distribution of Food articles.

DISBURSEMENTS

1. Land Revenue

Head of Account	Budget estimate first 4 months	Budget estimate last 8 months	Budget estimate 1124	Revised estimate 1123	Budget estimate 1123	Accounts 1122
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue.—						
Establishment ..	1,37,324	2,71,486	4,08,810	5,04,777	2,85,974	3,06,249
Allowances ..	1,05,576	2,13,161	3,19,737	3,22,189	3,10,992	3,32,311
Supplies and services ..	2,100	28,263	30,363	36,889	36,809	26,526
Contigencies ..	19,302	65,733	85,035	71,070	64,060	83,716
Stamping weights and measures ..	333	800	1,133	6,571	530	55
Antirabic treatment ..	500	1,200	1,700	1,700	1,200	1,349
K. A. Samajam ..	..	..	..	..	1,472	996
Statistical branch ..	5,200	13,916	19,116	10,119	17,175	9,105
Cattle pounds ..	1,900	2,800	4,700	9,640	9,104	4,115
Palace Buildings ..	1,335	3,783	5,118	4,421	4,451	1,774
Total ..	2,73,570	6,01,142	8,74,712	9,67,376	7,31,767	7,66,196

Revised Estimate.—Shows an increase of Rs. 2,35,609 over the budget estimate of Rs. 7,31,767.

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Land Revenue.—(Proper). A large portion of the increase namely Rs. 2,18,803 has been under establishment due to the following reasons.—

1. General pay revision. The department has a large number of staff in the lower grade where the increase of pay on account of revision has been substantial *viz.*, Village officers, peons, etc.

2. Creation of a temporary clerk on Rs. 80—125 and a peon on Rs. 20 for the general increase of work in the Diwan Peishkar's Office.

3. Revenue training of Tahsildars selected for Survey training, account training of Samprathies, etc.

4. The pay of the staff entertained for the land-grant scheme *viz.*, Tahsildar (Rs. 175—300), Revenue Inspector, Clerks and Typists (Rs. 30—75), Parvathiam 10 Rs. (25—45), 16 (Rs. 20) etc., originally debited to Advances was charged to the general revenues.

5. For survey of new accretions a temporary Tahsildar with staff was entertained for a few months.

The increase under dearness allowance was on account of the enhancement in pay. Some of the duty allowances sanctioned to the Parvathiams of Irinjalakkuda, Cheruthuruthi, Nadamel, Trichur, Mattancheri and Ernakulam were discontinued as per orders on the review of allowances. Under contingencies some increase has resulted on account of the enhancement in the rent of village office buildings.

Stamping weights and measures.—The increased expenditure is due to payment of arrear stamping fees and also due to the cost of standard weights and measures purchased as samples.

Statistical Branch.—The staff of this Branch was made permanent from 21st Makaram 1123. The Excise peons intended to be entertained for collecting trade statistics at frontier out-posts have not yet been entertained pending enactment of necessary legislation.

Budget Estimate.—*Land Revenue*—(Proper) The decrease under establishment and allowances is due to

(*i*) The arrears of pay from 1122 due on acount of revision included under revised estimate is not a repeating feature.

(*ii*) The term of the temporary staff entertained for Land Grant Scheme expired by the end of 1123.

Enhanced rates of cleaning charges, purchase of 4 type-writers and enhanced provision made under Printing charges contribute to the increase under Contingencies. A small provision for joint verification of Palghat Cochin boundary and conducting Theodolite survey class has been made.

2. FISHERIES

Head of Account	Budget estimate first 4 months Rs.	Budget estimate last 8 months Rs.	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Establishment ..	6,340	13,224	19,564	18,906	15,690 }	..
Temporary establishment ..	533	1,051	1,584	2594	4,745 }	13,860
Allowances ..	5,667	10,966	16,633	18,779	20,743	13,991
Supplies and Services ..	7,690	53,940	61,630	35,420	73,660	1,23,106
Contingencies ..	2,725	5,358	8,083	3,451	4,144	7,796
Total ..	22,955	84,539	1,07,494	79,150	1,18,982	1,58,753

Revised Estimate.—There is a saving of Rs. 39,832 as compared with the budget estimate of Rs. 1,18,982. Though there has been slight increase under establishment owing to revision

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there are large savings under supplies and services on account of want of sufficient progress in 'Deep Sea Fishing". The staff of the motor fishing vessel has been retrenched and the vessel handed over to the Mechanical Department.

Budget Estimate.—This being a new developing department fresh provisions will have to be made every year for orginal works and the estimate depends more or less on such provisions. The budget estimate of 1124 includes provision for opening and improving fish farms and opening a cattle grazing ground.

3. AGRICULTURE

Head of Account	Budget estimate first 4 months Rs.	Budget estimate last 8 months Rs.	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
A. Agriculture ..	1,02,356	5,62,766	6,65,122	5,20,935	3,77,927	6,11,607
B. Avenues ..	5,442	11,386	16,828	19,911	18,337	16,610
Total ..	1,07,798	5,74,152	6,81,950	5,40,846	3,96,264	6,28,217

Revised Estimate.—The revised estimate exceeds the budget estimate of Rs. 3,96,264 by Rs. 1,44,582. The increase under all the heads except "seed and manure depot" is accounted for by the pay revision. There is a considerable number of staff paid by debit to contingencies. Their pay has also been standardised and fixed at the minimum of Rs. 20. Under "Grow more Vegetables" a sum of Rs. 5,500 has been estimated as a new item of expenditure mainly to work out a scheme for improvement of paddy seeds. Under "Seed and Manure Depot" the subsidy to cultivators for purchase of manures which had been restricted to paddy cultivators alone and that too at 25 per cent was raised to 50 per cent in the course of the year. This has resulted in increase of Rs. 1,25,000 over the budget of Rs. 50,000 under subsidy to cultivators.

Budget Estimate.—The acquisition of the lands for the demonstration farm in Chittur is expected to be over this year and provision is made in the budget for working this Farm. The writes off of loss from small catch crops under Nelliampathi cultivation and Goat Farm amounting to about Rs. 34,000, the cost of tractors purchased, the payment of subsidy on manure at enhanced rates for the whole year are the main items that contribute to the increase in expenditure. Provisions of Rs. 6,225 for the scheme for the improvement of paddy seeds and Rs. 5,890 for improvement of cocoanut seedlings have been made in the budget.

4. VETERINARY .

Head of Account	Budget estimate 1st 4 months 1124 Rs.	Budget estimate last 8 months 1124 Rs.	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Veterinary ..	33,197	83,482	1,16,679	1,30,754	1,15,742	1,03,371

Revised Estimate.—Exceeds the Budget Estimate by Rs. 15,012 and this increase is solely on account of the pay revision. A provision of Rs. 11,900 is retained for the construction of the central veterinary store. 11 Stockmen compounders were got trained this year and they are to be posted to the various hospitals.

Budget Estimate.—No special remarks, the estimate being framed for normal requirements on the basis of the revised estimate.

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5. PANCHAYATS

Head of Account	Budget estimate first 4 months Rs.	Budget estimate last 8 months Rs.	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Administration ..	39,299	80,811	1,20,110	1,16,968	1,00,877	88,366
Contribution to Village Panchayats	4,79,645	6,52,851	11,32,496	12,16,106	7,33,206	8,22,531
Total ..	5,18,944	7,33,662	12,52,606	13,33,074	8,34,083	9,10,897

Revised Estimate.—

Administration.—The Assistant Engineer was given a separate office and some of the staff of the Director's office were transferred to the office of the Assistant Engineer. The post of the Temporary Assistant Engineer was abolished and posts of 2 Supervisors and a temporary Panchayat Inspector were created in the course of the year. 25 Work Maistries, 1 Tube well fitter and Revenue Surveyor whose pay had been charged to works, were transferred to regular establishment from 1st Chingam 1123. Pay revision and the additional staff have contributed to the increase in Establishment charges, Dearness Allowance and Town Allowance also. Under 'Contingencies' rent has been enhanced in the case of certain buildings and provision is made for the purchase of a portable typewriter.

Contribution to Village Panchayats.—20 new Sweepers were appointed and along with the pay revision the pay of the clerks, sweepers, and scavengers of panchayats was also revised. The large increase of Rs. 4,82,900 over the Budget Estimate of Rs. 7,33,206 is due to the additional allotment sanctioned for 'Food Production Measures' to combat the severe drought that occurred. Several water supplying tanks and wells were improved, pumps were purchased and water was pumped to larger areas of fields. A temporary staff consisting of a Head Clerk, a Head Accountant, a Stenographer, 6 Work Superintendents, 6 lascars was sanctioned in connection with the Food Production Scheme.

Budget Estimate.—

The provision of Rs. 32,300 for opening Grazing Grounds, Rs. 50,000 for water supply to littoral tracts, Rs. 17,000 for Bathing ghat at Chalakkudi, opening of 14 new panchayats with necessary staff, the continuance of provision for the Supervisors and their staff, the entertainment of Radio Expert and Assistants and provision for equipments and staff for the Food Production Drive are the special features under this head. An additional allotment of Rs. 2,26,738 has been sanctioned during the 1st 4 months for payment of arrears of 1123 in connection with the Food Production drive, etc., as the amount could not be paid on account of the late receipt of bills. A lump provision of Rs. 1 lakh has been made for execution of original works.

6. VILLAGE COURTS

Head of Account	Budget estimate first 4 months 1124 Rs.	Budget estimate last 8 months 1124 Rs.	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
A. Administrations	4,407	12,633	17,040	17,388	15,087	14,245
B. Village Courts	19,540	67,186	86,726	89,900	75,134	68,635
Total ..	23,947	79,819	1,03,766	1,07,288	90,221	82,880

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Revised Estimate.—The excess is mainly due to Pay Revision.

Budget Estimate.—The budget estimate closely follows the revised estimate.

7. CO-OPERATIVE SOCIETIES

Head of Account	Budget estimate first 4 months Rs.	Budget estimate last 8 months Rs.	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Co-operative Societies ..	22,369	50,666	73,035	80,027	73,159	1,06,104

Revised Estimate.—The increase is mainly due to Pay Revision.

Budget Estimate.—Provision has been made for the training of an Inspector at Coimbatore (Rs. 500) as in 1123. The absence of special provision of Rs. 5,000 under subsidy to societies explains the reduced provision under contingencies. A small provision has been made for development of copra marketing.

8. PALACE

Head of Account	Budget estimate first 4 months Rs.	Budget estimate last 8 months Rs.	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Palace ..	12,50,000	..	12,50,000	12,50,000	12,50,000	12,50,000

The usual provision under contribution to Palace is made both under Revised Estimate and Budget Estimate.

9. SUBSIDY

Head of Account	Budget estimate first 4 months Rs.	Budget estimate last 8 months Rs.	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Subsidy ..	..	..	..	..	2,00,100	2,00,089

No subsidy has to be paid to the Central Government with the lapse of paramountcy. Hence no provision is made in the Budget Estimate.

10. EXCISE

Head of Account	Budget estimate first 4 months Rs.	Budget estimate last 8 months Rs.	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Excise Proper ..	85,876	1,91,363	2,77,239	3,17,402	2,25,749	2,29,787
Salt ..	2,554	4,806	7,360	9,751	8,815	9,672
Total ..	88,430	1,96,169	2,84,599	3,27,153	2,34,564	2,39,459

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Revised Estimate.—The increase under establishment is mainly due to the pay revision and appointment of additional staff for prohibition in Chittur Taluk. Due to the same reasons enhanced provisions have been made under Dearness Allowance, Local allowance, etc.

Salt.—Though the staff for the manufacture of salt was not entertained from 1122, the increased expenditure under this head is mainly due to the pay revision and due to the grant of leave to the retiring Superintendent Mr. Mathai Fenn.

Budget Estimate.—Retrenchment by the abolition of the Central circle mainly accounts for the fall under 'Temperory establishment' and other contingent items of expenditure. Under salt manufacture no provision is made as the establishment is kept in abeyance pending decision of the manufacture of salt under private agency.

11. MATCHES, VEGETABLE PRODUCTS, ETC.

Head of Account	Budget estimate first 4 months	Budget estimate last 8 months	Budget estimate 1124	Revised estimate 1123	Budget estimate 1123	Accounts 1122
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(a) Matches.—						
Administrative charges ..	4,887	11,227	16,114	12,326	13,797	4,985
Contribution to Government of India ..	..	1,81,447	1,81,447	92,202	80,000	45,854
Total (a) ..	4,887	1,92,674	1,97,561	1,04,528	93,797	50,839
(b) Vegetable Products.—						
Administrative charges ..	636	1,495	2,131	1,322	1,790	1,737
Contribution to Government of India ..	..	22,869	22,869	..	28,708	61,420
Total (b) ..	636	24,364	25,000	1,322	30,498	63,157
(c) Tea and Coffee.—						
Administrative charges ..	5,366	1,05,932	1,11,298	1,14,486	89,819	84,853
Contribution to Government of India ..	..	1,00,000	1,00,000	3,43,580	5,09,960	5,29,726
Total (c) ..	5,366	2,05,932	2,11,298	4,58,066	5,99,779	6,14,579
(d) Cocoanut Cess.—						
Administrative charges ..	1,586	6,300	7,886	13,155	6,485	7,806
Contribution to Government of India ..	..	92,114	92,114	91,516	53,516	1,00,066
Total (d) ..	1,586	98,414	1,00,000	1,04,671	60,001	1,07,872

Contribution to Government of India and Contribution to Cocoanut Cess Committee which form the main items of expenditure under these heads represents the amounts to

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be made over to Government of India and the Cess Committee, deducting the establishment, etc. charges from the gross collections of duty as agreed to with the Government of India. Contribution given to Government of India from the duty of Matches, vegetable products and Betel Nuts, etc. are to be pooled among the participating provinces and States. The Cocoanut Cess contribution granted to the Cess Committee is to be utilised for the general improvement of the Cocoanut industry in the participating Units; and the general principle adopted by the Committee is to meet 50 per cent of the recurring charges of any cocoanut cultivation improvement activities of the participating Units.

MATCHES, ETC.

Revised Etimate.—Increase is due to the pay revision and due to the increased contribution to the Government of India for the year 1946—47. Against the anticipated Budget Estimate of Rs. 80,000 a sum of Rs. 92,202 had to be paid to the Government of India based on the actual collection from sale of Banderols.

Budget Estimate.—Based on the receipts enhanced provision is made under "Contribution".

VEGETABLE PRODUCTS

Revised Estimate.—In spite of the pay revision the expenditure under administrative charges shows a saving of Rs. 468 which is due to the non-entertainment of the Staff from 1st Kanni 1123 to 30th Makaram 1123 as the Tatas discontinued manufacture during the period. In the allocation of the common pool, no contribution to the Government of India was to be given, hence no provision is made in the Revised Estimate.

Budget Estimate.—The usual provision has been made for 1124, under Contribution to Government of India.

TEA AND COFFEE

Revised Estimate.—Administrative charges. Though the staff employed for the Betel nut duty collection was disbanded in Medom 1123, the increase under Administrative charges is due to the pay revision. An additional provision of Rs. 12,000 was made under Refunds for refund of excess duty collected on Travancore nuts and tea exported.

No claim has been reserved so far from the Government of India for their share from duty on Betel Nut, etc. But in 1122 a sum of Rs. 5,29,726 was transferred to a suspense head; and this was shown as actuals for 1122. This year also a provision of Rs. 5,09,960 was made in the Budget Estimate, but as no claim has come from Government of India so far a nominal provision of Rs. 3·44 lakhs has been made in the Revised Estimate. This has been transferred to the suspense account at the close of the year.

Budget Estimate.—Due to the abolition of duty on betel nuts only a provision of Rs. 1 lakh has been made under contribution to Government of India. But enhanced provision has been made under "Refunds" to meet claims for refund of double duty on Travancore nuts and tea.

COCOANUT CESS

Revised Estimate.—Increase under administration charges is mainly due to the pay revision and due to the grant of an additional allotment of Rs. 7,200 towards refund of Cocoanut Cess.

Contribution to Committee.—As the collection of cess increased, enhanced contribution has to be paid to the Cess Committee. Only 3 per cent of the collection has been sanctioned towards establishment charges.

Budget Estimate.—No special remarks as only the minimum provision has been made.

12. STAMPS

Head of Account	Budget estimate first 4 months Rs.	Budget estimate last 8 months	Budget estimate of 1124 Rs.	Revised estimate of 1123 Rs.	Budget estimate of 1123 Rs.	Accounts 1122 Rs.
Stamps ..	42,203	86,652	1,28,855	1,24,431	1,18,037	1,56,809

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Revised Estimate.—The temporary posts of a clerk on Rs. 80—125, 2 counters on Rs. 30—60 and a cycle orderly were sanctioned in the course of the year. The allowance of Rs. 25 hitherto given to the Superintendent of Stamps was discontinued. The increase in the estimate has been caused by pay revision, temporary establishment referred to above, installation of new telephone and the purchase of a cycle.

Budget Estimate.—The temporary posts are continued for 1124 also.

13. CUSTOMS

Head of Account	Budget estimate first 4 months Rs.	Budget estimate last 8 months Rs.	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Customs ..	189	201	390	215	200	185

Revised Estimate & Budget Estimate.—No remarks are called for.

14. FORESTS AND TRAMWAY

Head of Account	Budget Estimate first 4 months of 1124 Rs.	Budget estimate last 8 months of 1124 Rs.	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Forest						
A. Conservancy and Works ..	3,12,390	7,95,281	11,07,641	18,42,286	20,91,075	13,35,872
B. Salaries and Establishment ..	1,13,885	2,27,600	3,41,485	3,43,760	2,91,566	2,89,086
Tramway ..	66,714	1,76,741	2,43,455	2,41,082	2,43,645	2,14,958
Total ..	4,92,989	11,99,592	16,92,581	24,27,128	26,26,286	18,39,916

Revised Estimate.—There is a saving of Rs. 1,99,158 in the Revised Estimate from the Budget Estimate. This is partly because of the reduced extraction of timber and fuel.

FOREST

The decrease is mainly under "Conservancy Works" as a result of reduced supply of fuel to Madras and of the restricted collection of Timber on account of fall in price. Due to the reduced collection and scarcity of petrol, the expenditure in connection with fuel extraction and distribution is estimated to be reduced by Rs. 1·00 lakh. There is a saving of about Rs. 14,000 in the provision made for "Miscellaneous" mainly under the item Rangers' Course and training, as the full expenditure is not to be borne by the Government, the candidates themselves having to contribute a portion. The provision made under the several items is only

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for normal items on the basis of the expenditure provided in the budget estimate and with due regard to the fact that the major portion of the expenditure under "Conservancy and Works" will fall due only in latter part of the year.

TRAMWAY

A small saving of Rs. 2,563 is anticipated as compared with the Budget Estimate of Rs. 2,43,645 in spite of some additional expenditure under Establishment on account of revision. The savings are mainly under Loco Expenses and the expenditure on maintenance and renewal of engines, trucks, etc.

FOREST

Budget Estimate.—The provision under Conservancy and Works excluding that for Fuel Division (the provision for which has been made in the Advance Budget) is 11,07,641 against the Revised Estimate of Rs. 18,42,286. The reduction is mainly due to the restricted collection of timber due to the market conditions, petrol scarcity and limited purchase of machinery. The provision of Rs. 1·54 lakhs made under "Fuel Division" for the 1st 4 months has been surrendered the provision for the whole year having now been made under "Advances".

Tramway.—Provision for repairs to bridges, purchase of spare parts, construction and repair bogies and waggons included for 1124 explains the slight increase over the revised estimate. These are urgent works which could not be postponed.

15. REGISTRATION

Head of Account	Budget estimate first 4 months Rs.	Budget estimate last 8 months Rs.	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Registration ..	67,367	1,52,198	2,19,565	2,33,698	1,81,750	1,85,518

Revised Estimate.—Exceeds the Budget Estimate of Rs. 1,81,750 by about Rs. 51,900. As it is a department with a large number of lower grade clerical and menial establishments the pay revision has resulted in much additional expenditure. Under 'Printing Charges' there has been a large excess of about Rs. 15,000 out of which a sum of Rs. 10,550 represents arrears of 1122.

Budget Estimate.—Some retrenchment has been effected. Excepting this the budget includes only normal items of expenditure.

16. ANCHAL

Head of Account	Budget estimate first 4 months Rs.	Budget estimate last 8 months Rs.	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Anchal ..	84,892	2,33,696	3,18,588	3,30,491	2,76,382	2,67,892

Revised Estimate.—Excepting the increase on account of pay revision and under printing charges there is nothing special in the Revised Estimate.

Budget Estimate.—Provides only for the proportionate expenditure for the normal administrative charges. The war allowance at Re. 1 to the Anchalmen is to continue. Provision has been included for conducting publicity for Savings Bank Scheme and supply of furniture to anchal offices.

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17. GENERAL ADMINISTRATION

Head of Account	Budget estimate first 4 months Rs.	Budget estimate last 8 months Rs.	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
1. Secretariat ..	1,75,793	4,49,673	6,25,466	5,37,885	5,03,814	4,75,275
2. Sarvadhikariakar's office ..	8,568	21,114	29,682	32,987	25,347	25,137
3. Special Palace office ..	5,267	11,963	17,230	16,787	13,761	13,347
4. Legislative Assembly ..	22,763	51,094	73,857	72,655	56,434	49,720
5. Public Service Commission ..	13,516	27,596	41,112	35,684	..	..
6. Committees ..	2,700	3,400	6,100	12,650	13,500	8,701
7. Publicity and information ..	3,830	10,340	14,170	17,380	16,600	19,086
8. Special Officer for Public Service Commission rules..	..	..	..	372	..	..
Total ..	2,32,437	5,75,180	8,07,617	7,26,400	6,29,456	5,91,266

HUZUR SECRETARIAT

Revised Estimate.—The revised estimate shows an increase of Rs. 34,071 over the Budget estimate of Rs. 5,03,814. The Diwanship terminated at the beginning of the year. There was provision for 4 Ministers and their Personal Staff but with the change of Ministry in the course of the year there were only three Ministers during the major part of the year. Though savings resulted on account of these factors, the general revision of pay and the creation of a few new posts brought about an ultimate increase. The post of the Legal Remembrancer was raised to the cadre of Secretaries to Government and the posts of an Assistant Secretary, a few Superintendents and clerks were created additionally and the several departments of the Secretariat were regrouped and re-organised. The shifting of the Secretariat from its old premises to Ram Mohan Palace has also contributed to some increase under contingencies in the Revised Estimate.

Budget Estimate—The posts of Confidential clerks to the Hon'ble Ministers were converted into Private Secretaries one on Rs. 200-300 and 3 on 150-200 with a duty allowance of Rs. 50 and 3 (40) respectively. The additional post of a Stenographer is also created in the Personal Staff of each Minister.

The posts of the Special officer for the compilation of record of administration has been kept in abeyance from 14th Kanni 1124. A sum of Rs. 4,500 for payment of rent to the quarters of Ministers hitherto debited to Public Works has been provided for under Huzur Secretariat. Provision is included for Election Commission and purchase of typewriters and a duplicator.

The Finance Secretariat has been separated from the General Secretariat and provision in the budget is made on this basis.

Legislative Assembly.—The revised estimate exceeds the budget estimate of Rs. 56,434 by Rs. 16,221. This increase in explained by the revision of the President's salary and the constitution of a larger number of select committees. The arrear claims of 1122 relating to the consolidated allowance of some of the non-official members had also to be met this year.

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Enhanced provision has been made for purchase of books and furnishing the Assembly rooms. The M. L. A's quarters have been shifted to Government buildings and hence the savings under the head.

Public Service Commission.—This was not a budgetted item. The Public Service Commission was set up only at the commencement of the year.

Special Officer for Public Service Commission rules.—An officer was appointed early in Karkadagam 1123 for framing the Service Commission Rules and his term has expired by the end of that year

18. REFORMS AND ELECTIONS

Head of Account	Budget estimate first 4 months 1124 Rs.	Budget estimate last 8 months 1124 Rs:	Budget estimate 1124 Rs:	Revised estimate 1123 Rs:	Budget estimate 1123 Rs:	Accounts 1122 Rs:
Reforms ..	..	..	..	17,919	32,068	included under 42 miscellaneous
Constitution ..	9,090	..	9,090	28,681	23,673	Political other charges
Election ..	4,46,836	3,49,994	7,96,830	3,64,196	1,84,378	5,329
Total ..	4,55,926	3,49,994	8,05,920	4,10,796	2,40,119	5,329

Revised Estimate.—Exceeds the budget estimate of Rs. 2·40 lakhs cheifly on account of the large expenditure that has to be incurred for the conduct of elections.

Reforms—The posts of the Reforms Commissioner and his establishment were abolished in the course of the year and whatever work that has to be attended to by this Department was transferred to the Constitutional Adviser. The amount noted under Revised Estimate shows the expenditure incurred till the date of abolition.

Constitutional Adviser.—The slight increase is on account of the pay revision and the consequent increased expenditure under Dearness allowance.

Election.—Revised Estimate exceeds the budget estimate of Rs. 1·84 lakhs by Rs. 1·80 lakhs. Entertainment of clerks and peons to the Revising authorities, entertainment of a large number of supervisors, attenders, etc., have caused large additional expenditure under establishment. A large lump provision is also included for the several items of expenditure connected with the elections, *viz.*, allowance to tabulators for tabulation, comparison and fair copying, printing charges of electoral rolls, construction of new ballot boxes, painting old ones, cost of seals, providing boothing arrangements, etc.

Budget Estimate.—

Elections.—A large additional staff was employed in connection with the general elections and some of these have to continue in connection with the impending Municipal and Panchayat Elections and this accounts for the increase under establishment and allowances.

The large increase of about Rs. 4 lakhs is on account of expenditure in connection with the general elections and includes a provision of Rs. 1 lakh for Panchayat Elections.

Constitutional Adviser.—The establishment has been abolished.

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19. ACCOUNTS AND AUDIT

Head of Account	Budget estimate first 4 months Rs.	Budget estimate last 8 months Rs.	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Accounts and Audit	58,155	1,22,958	1,81,113	1,98,620	1,50,852	1,43,378
State Loan ..	4,027	12,060	16,087	13,019	11,009	8,926
Total ..	62,182	1,35,018	1,97,200	2,11,639	1,61,861	1,52,304

Revised Estimate.—of 1123 exceeds the Budget Estimate by Rs. 0·5 lakh and this is accounted for mainly by pay revision.

State Insurance (Life and Motor third party risk) was started under Government management in the course of the year and a Superintendent was got trained for the work in the Insurance branch of the Travancore Government. A Superintendent, 4 auditors, a typist and a peon were sanctioned for the work. This is exhibited under Deposit heads.

Preaudit was arranged for the bills in the Hydro-Electric Department and an Assistant Accountant-General with a staff of 2 auditors and 1 peon was posted to the Hydro Electric Department. Similar arrangement was provided for the Peechi Irrigation. The expenditure on both is being charged to the respective schemes.

Budget estimate.—The grade of salary of the Accountant-General has been reduced and fixed at Rs. 450-600. All temporary posts are to continue for 1124 also.

Under 'contingencies' provision has been included for the purchase of a comptometer and two steel cabinets.

Under State Loan also the increase under contingencies is for the purchase of a steel cabinet. Provision has been made for the payment of duty allowance to the staff of the State Loan branch in connection with the issue of fresh bonds for the 3½ per cent (1956-61) loan.

20. LAW AND JUSTICE

Head of Account	Budget estimate first 4 months Rs.	Budget estimate last 8 months Rs.	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Law Department ..	10,635	24,009	34,644	35,861	28,880	27,627
Civil Justice ..	1,67,197	3,45,144	5,12,341	5,26,116	4,16,163	4,36,862
Criminal Justice ..	47,866	1,03,682	1,51,548	1,71,581	1,33,612	1,36,705
Total ..	2,25,698	4,72,835	6,98,533	7,33,558	5,78,655	6,01,194

Revised Estimate.—

Law Department.—The increased estimate is mainly on account of pay revision and the leave allowance of the officiating Advocate-General.

Civil Justice.—The increase of Rs. 1·10 lakhs in expenditure over the Budget estimate of Rs. 4·16 lakhs is mainly due to the pay revision and partly on account of the creation of the Second Additional District Court at Anjikaimal, Additional Munsiff's Court at Ernakulam, conversion of the Chittur Munsiff's Court into Sub-Court with necessary staff, etc. The two posts of Official Receivers were drafted to the regular establishment on a grade of Rs. 200—300.

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Criminal Justice.—The constitution of the special Magistrate's Court at Ernakulam to try the Rajendra Maidan incident and other allied cases, extension of the term of the special Magistrate's Court at Anthicad, the increased amount required under Witness Batta on account of these special cases and the general pay revision account for the major portion of the excess of Re. 0·37 lakh over the Budget Estimate of Rs. 1·34 lakhs. An honorarium of Rs. 500 was granted to Mr. K. A. Poulose for his services as the Special Magistrate. One Pulaya Law Graduate has been entertained as a Probationary Sub-Magistrate on an allowance of Rs. 75 per month.

Budget Estimate.—Provision for the pay at enhanced rate of Rs. 2,000 to the Chief Justice has been made under High Court.

Provision for the additional temporary District Court at Trichur is made only till the end of Makaram 1124.

21. JAILS

Head of Account	Budget estimate first 4 months Rs.	Budget estimate last 8 months Rs.	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Central Jail	33,481	94,802	1,28,283	1,13,037	84,573	83,271
Sub-Jails ..	7,089	14,281	21,370	20,642	15,932	19,142
Total ..	40,570	1,09,083	1,49,653	1,33,679	1,00,505	1,02,413

Revised Estimate.— Exceeds the Budget Estimate of Rs. 1,00,505 by Rs. 33,174. Of this excess, a sum of Rs. 8,000 is accounted for by pay revision. On account of the large increase in the number of prisoners in the Jails, additional expenditure to the extent of about Rs. 19,000 under "Diet of Prisoners" and Rs. 3,500 under "Bedding and clothing" are estimated. For providing additional facilities to special class prisoners, for extension of electrification and fitting of new light points, etc., an additional provision of Rs. 1,200 is included.

Budget Estimate.—Still further increase over the revised estimate is anticipated under diet of prisoners.

22. POLICE

Head of Account	Budget estimate first 4 months Rs.	Budget estimate last 8 monts Rs.	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
1. Police Proper and 2. Fire Brigade	4,88,853	10,40,751	15,29,604	14,50,376	13,51,835	12,05,375
3. Vehicle Taxation ..	2,85,194	3,00,806	5,86,000	6,08,598	3,41,241	1,41,539
Total ..	7,74,047	13,41,557	21,15,604	20,58,974	16,93,076	13,46,914

Revised Estimate.—exceeds the Budget Estimate of Rs. 16·93 lakhs by Rs. 3·65 lakhs mainly on account of the larger amount of estimated contribution payable to Municipalities against corresponding increased receipts; division of the vehicles tax proceeds between the State, Municipalities, Principality, etc., which was once tentatively decided is under review

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of Government. Under Police proper the increase by Re. 1 lakh is due to the two revisions of pay that the Police Force had, as also the reorganisation in higher ranks; creation of the posts of Administrative Assistant, Additional Deputy Commissioner, Division Inspectors, etc. The force was also temporarily strengthened.

Budget Estimate.—The full effect of the revision and temporary strengthening of the department will be felt only during the current year and hence increased provisions are made under establishments and allowances.

Only normal provisions have been made under other heads.

23. EDUCATION

Head of Account	Budget estimate first 4 months Rs.	Budget estimate last 8 months Rs.	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
1. Direction and Inspection ..	62,684	1,46,194	2,08,878	2,00,065	1,71,394	1,78,660
2. Collegiate Education ..	1,34,533	2,89,355	4,23,888	3,98,161	3,16,231	2,73,961
3. Secondary Boys ..	3,60,501	8,62,567	12,23,068	11,08,761	9,26,626	7,09,202
4. Secondary Girls ..	1,25,371	3,36,875	4,62,246	4,20,855	3,67,248	3,23,634
5. Primary Boys ..	9,62,156	19,82,284	29,44,440	28,33,779	24,92,541	22,41,974
6. Do. Girls ..	2,46,533	4,97,169	7,43,702	7,77,938	6,03,933	5,85,734
7. Training College ..	29,914	64,294	94,208	88,200	77,265	76,314
8. Do. Institution ..	37,832	71,019	1,08,851	91,603	76,584	67,193
9. Sanskrit College ..	5,909	11,881	17,790	15,962	15,890	12,017
10. Technological Institute ..	52,909	1,07,754	1,60,663	1,44,909	1,61,035	58,104
11. Miscellaneous ..	4,35,830	6,62,868	10,98,698	8,86,903	9,33,692	8,16,805
12. Lump Provision ..	3,500	52,613	56,113	26,670	2,40,000	..
Total ..	24,57,672	50,84,873	75,42,545	69,93,806	63,82,439	53,43,598

Revised Estimate.—The major item of expenditure under the head is establishment charges. The revision of pay of teachers has necessitated additional provision under establishment and allowances as also under grants.

The staff of the Chittur College was further strengthened and adequate provision was made for purchase of new furniture.

Under Secondary education the raising of Lower Secondary Schools to High Schools and Primary Schools to Lower Secondary Schools and the opening of additional divisions contributed to the increase under establishment.

Provision for improvements to High Schools at Kuttur and Chelakkara accounts for the increase under Contingencies. Under Secondary Girls a sum of Rs. 9,385 has been made for payment of special grants to St. Mary's High School and L.F.G.H.S., Narakkal.

Due to the rise in the number of students appearing for public examination there is an increase of about Rs. 15,000 under "Public Examination charges".

Savings to the extent of more than Rs. 42,000 are anticipated under "Reimbursement to unaided Schools".

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Budget Estimate.—*Direction and inspection.*—The increase in the number of Inspectorates by one consequent on the taking over of the Library Department to the Education Department and the amalgamation of the staff for Feed the Children Fund hitherto shown under Deposits with the regular staff under Direction and Inspection and creation of additional posts of Deputy Inspectors are the main special features under this head.

Training Institution.—Provision has been made for payment of stipends to 25 additional stipendiaries resulting in additional expenditure under Dearness Allowance and stipends (about Rs. 13,000).

Technological Institute.—For payment of the Cochin Government's share for the Technological Training Scheme for demobilised personnel usual provision of Rs. 20,000 has been made.

Miscellaneous.—Additional provisions of about Rs. 15,000 under Public Examination charges, Rs. 25,000 for contribution to Libraries, Rs. 17,000 under special scholarships for advanced studies and training and the excess Rs. 1 lakh under noon-day feeding contribute to the increase under "Miscellaneous".

The management of the School for Deaf and Dumb was assumed by Government in the academic year. Enhanced expenditure to aid posts of specialists, grant-in-aid to new schools and classes and special grants to schools are also estimated for 1124.

26. MEDICAL

Head of Account	Budget estimate first 4 months 1124 Rs.	Budget estimate last 8 months 1124 Rs.	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
1 Medical proper ..	4,13,749	8,92,092	13,05,841	12,85 629	12,09,630	10,93,110
2 Mental Hospital..	27,219	55,598	82,817	86,226	71,640	91,292
3 Hill Dispensaries ..	2,647	6,754	9,401	9,221	8,359	8,098
4 Leprosy ..	31,563	1,04,693	1,36,256	96,926	96,530	1,01,690
5 T. B. Operations ..	1,20,923	93,822	2,14,745	1,47,915	1,86,821	2,47,437
	5,96,101	11,52,959	17,49,060	16,25,917	15,72,980	15,41,627

Revised estimate.—The department has a large staff in lower grades and the additional expenditure is mostly on account of pay revision. In the revision, the specialists were placed on Rs. 200-350, a grade higher than the Assistant Surgeons and 8 posts were converted to specialists. An ambulance van was purchased and put into use in the course of the year. Its running charges have contributed to additional expenditure under "Contingencies—Miscellaneous". Under the T. B. Sanatorium, an additional amount of Rs. 50,000 has been included to pay for equipments received during the year. The supplies were ordered for in 1122 and the provision made in 1122 Budget lapsed as the articles did not arrive last year, so that a corresponding additional allotment has been necessitated.

Budget estimate.—Except under T. B. Operations, the provisions made are only the proportionate amounts on the basis of the revised estimate. Under T. B. Operations, provision is made for the working charges of the Sanatorium, staff, supplies & services and contingencies, as it is expected that the Sanatorium will begin functioning very soon. A special provision of Rs. 75,000 has been included for the purchase of kitchen utensils, furniture, etc. for the T. B. Sanatorium, Clinic, etc.

An additional amount of Rs. 15,000 has been provided for the maintenance of two Leper Clinics at Ernakulam and Mattancheri. The increase in the rate of contract for dietary charges has necessitated enhanced provision under dietary charges of Leper Asylum.

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27. AYURVEDA

Head of Account	Budget estimate 1st 4 months 1124 Rs.	Budget estimate last 8 months 1124 Rs.	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Ayurveda ..	1,09,003	2,83,280	3,92,283	3,41,530	3,09,612	3,96,546

Revised Estimate.—Exceeds the Budget Estimate of Rs. 3,09,612 by Rs. 31,918. The general pay revision accounts for the entire excess; the K. A. Samajam was transferred to this department for opening pay-wards in the Cheruthuruthy Hospital. Two additional posts of Nursing Sisters were created for the Ayurvedic Hospital at Ernakulam by transfer from Honorary cadre.

Budget Estimate.—All the temporary posts are retained as the number of institutions under the department has been increasing year after year. The supply of medicines to the several institutions is found inadequate to meet the minimum requirements. An enhanced provision of Rs. 50,000 has therefore been made under cost of medicines and this accounts for the increase in expenditure over the Revised Estimate.

28. PUBLIC HEALTH

Head of Account	Budget estimate 1st 4 months Rs.	Budget estimate last 8 months Rs.	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Account 1122 Rs.
1. Sanitation and conservancy ..	1,29,585	2,86,607	4,16,192	4,55,702	4,54,553	3,87,869
2. Vaccination ..	24,326	49,733	74,059	76,869	79,869	36,074
3. Vagrancy ..	36,190	73,445	1,09,635	1,37,092	1,10,257	1,64,523
Total ..	1,90,101	4,09,785	5,99,886	6,69,663	6,44,679	5,88,466

Revised Estimate.—As acquisition proceedings have not progressed some of the works originally budgetted have been dropped. Some savings have also resulted due to the absence of any epidemic in serious form, non-utilisation of full provision under anti-malarial operations and savings in cost of lymph. A sum of Rs. 35,000 is included in the revised estimate for dumping ground, Kalur and an additional expenditure of Rs. 21,300 is anticipated towards feeding charges under "Vagrancy".

Budget Estimate.—Provision for the appointment of 19 Midwives during the course of the year is mainly responsible for the increase under "Establishment".

The transfer of debit of the pay of 11 Anti-malarial maistries and other inferior staff from contingencies to Temporary Establishment accounts for the increase under the latter head. Besides the provisions made for improving markets and burial grounds a sum of Rs. 16,500 has been made for the preparation of compost manure.

The provisions under the other heads are only for the normal working of the Department.

Under "Vagrancy" three watchmen to the Receiving Centres have been newly appointed.

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29. PENSION AND GRATUITY

Head of Account	Budget estimate 1st 4 months Rs.	Budget estimate last 8 months Rs.	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Account 1122 Rs.
Pension and Gratuity	2,52,800	4,91,800	7,44,600	6,51,500	6,49,500	6,28,754
Commuted value of pensions ..	10,000	20,000	30,000	..	..	..
Temporary Increase	1,15,000	2,30,000	3,45,000	3,40,000	3,40,000	2,99,150
Total ..	3,77,800	7,41,800	11,19,600	9,91,500	9,89,500	9,27,904

Revised Estimate.—Exceeds the Budget Estimate of Rs. 9,89,500 by Rs. 2,000 due to the increase in expenditure under gratuity.

Budget Estimate.—Rules have been framed for commutation of pension subject to the condition that it is permissible to commute pension only up to the value of ⅓ of the amount and up to a maximum of Rs. 50. The continuously increasing expenditure under Pension and Gratuities has also been taken into consideration in fixing the Budget Estimate.

30. STATIONERY AND PRINTING

Head of Account	Budget estimate first 4 months Rs.	Budget estimate last 8 months Rs.	Budget estimate 1124 Rs.	Revsied estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Stationery	1,56,560	1,31,240	2,87,800	2,99,406	2,95,406	1,60,672
Printing	82,731	2,26,971	3,09,702	3,29,168	2,58,711	2,24,661
Total ..	2,39,291	3,58,211	5,97,502	6,28,574	5,54,117	3,85,333

Revised Estimate.—Revised Estimate exceeds the Budget Estimate of Rs. 5·54 lakhs by Rs. 75 lakh.

Stationery.—The excess is only about Rs. 4,000 and this is mainly under 'Printing Charges' on account of the enhancement of the rate for printing.

Printing.—There is an excess of Rs. 0·70 lakh over the Budget Estimate of Rs. 2·59 lakhs. The pay of the employees of the Government Press has been revised on the recommendation of the Press Enquiry Committee. The temporary staff consisting of two Examiners, 12 compositers, 3 printers and 3 binders were made permanent from 1st Medam 1123. A large portion of the excess is accounted for by this pay revision. A temporary staff consisting of 20 compositors, a chargeman, a clerk and 2 packers was sanctioned for work in connection with elections. A machine costing Rs. 30,300 was purchased in the current year and the balance of about Rs. 15,000 is provided for overhauling of the old machines, purchase of spare parts, accessories etc. Out of a sum of Rs. 10,000 provided in 1122 for purchase of type metal a sum of about Rs. 5,000 lapsed on account of shipping troubles. The stock arrived only this year and a sum of Rs. 4,850 was sanctioned for this. The working of the Press was got inspected by an expert Mr. Rauleder to advise on the improvements required.

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Budget Estimate.—Some of the temporary staff were made permanent in the course of 1123 as explained above and hence the decrease under 'Temporary Establishment'. Provision has been made for extending the term of 10 compositors, 1 imposer and 2 proof readers, temporarily. A provision of Rs. 30,000 for the purchase of a vertical press has been made in the Budget for the 1st four months under 'Supplies and Services'.

31. MILITARY

Head of Account	Budget estimate 1st 4 months 1124 Rs.	Budget estimate last 8 months 1124 Rs.	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Account 1122 Rs.
1. Cochin State Forces ..	3,62,996	8,10,985	11,73,981	10,54,284	15,54,269	6,40,922
2. Band ..	Included under (1)	..	..	..	23,801	22,390
Total ..	3,62,996	8,10,985	11,73,981	10,54,284	15,78,070	6,63,312

Revised Estimate.—The Revised Estimate exhibits a decrease of Rs. 5·24 lakhs from the budget estimate, Rs. 15·78 lakhs. The decrease is mainly due to the fact that the provision of Rs. 3·00 lakhs originally made for buildings was transferred to Public Works and savings occurred under lump provisions made for reorganisation of the first Cochin Infantry, Palace Infantry, etc. The mechanisation of the Military for which provision was made under the re-organisation scheme has not yet been fully brought into effect and as such savings resulted under this item of expenditure also.

Budget Estimate.—The budget estimate is based on the Revised Estimate. Consequent on the Military re-organisation, "State Band" has ceased to be a separate entity and now stands merged in the Cochin State Forces.

32. PUBLIC WORKS

Head of Account	Budget estimate for the 1st 4 months 1124	Budget estimate 8 months 1124	Budget estimate 1124	Revised estimate 1123	Budget estimate 1123	Accounts 1122
A. Direction ..	24,321	44,442	68,763	80,326	68,649	62,068
B. Civil Engineering ..	11,92,813	36,12,666	48,05,479	59,38,110	66,26,353	39,17,191
C. Electrical Engineering ..	35,736	1,08,209	1,43,945	1,83,490	1,73,178	6,02,625
D. Mechanical Engineering ..	1,10,474	4,95,272	6,05,746	7,37,063	6,70,375	
E. Factories ..	2,187	4,582	6,769	7,566	6,469	4,853
Total ..	13,65,531	42,65,171	56,30,702	69,46,555	75,45,024	45,86,737

Revised Estimate.—

Direction.—The Revised Estimate is in excess of the Budget Estimate. The excess is mainly due to the grant of leave to the permanent Chief Engineer and the appointment of an

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acting Chief Engineer on an enchanced salary and due to payment of arrear pay on account of general revision.

Civil Engineering.—There is a decrease of 6·88 lakhs. The Chief Engineer has surrendered a provision of Rs. 1·34 lakhs under several works. Owing to the scarcity of materials and the unavoidable delay in the execution of works, the department has not been able to progress in the speedy execution of works. But when compared with the actuals of 1121 there is a proportionate increase of expenditure in 1122 and 1123 which is due to inclusion of inevitable items of work such as Construction of T. B. Sanatorium and concreting of Trichur Municipality roads.

Mechanical and Electrical.—The excess over the budget estimate is mainly under works. Several urgent works cropped up during the course of the year for which there were no allotments in the original budget programme and the Chief Engineer has proposed to meet the excess expenditure by transfers and additional allotments.

Budget Estimate.—

Only works already taken up and "inescapable" items of new works have been provided for, which explains the decrease as compared with the Revised Estimate of 1123 besides provisions for repairs and maintenance. From the programme appended to the budget it will be seen that ample provision has been made for extension works under water supply, urgent bridge works, construction of groynes and buildings for T. B. Sanatorium and clinic. In fixing the programme the short remaining period of the year (8 months) has been taken into consideration of avoid lapses.

33. INTEREST

Head of Account	Budget estimate 1st 4 months 1124 Rs.	Budget estimate last 8 months 1124 Rs.	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Interest ..	4,40,400	8,44,700	12,85,100	18,28,200	7,48,600	7,13,381

Revised Estimate.—The debit of interest so far paid to Government of India is proposed to be transferred to "33-Interest" from "Advances". A provision of Rs. 7,70,300 is therefore, made in the revised estimate under the service head. Over and above this excess, a provision of Rs. 1,65,000 has been made for paying interest to the Central Bank of India Ltd., on the over draft account balance. Some increase in expenditure is also anticipated under State Loan interest for paying the arrear claims.

Budget Estimate.—A provision of Rs. 4,44,000 has been made for payment of interest on temporary loans.

Considering the increased activities of the Anchal Savings Bank enhanced provision for payment of interest on deposits has been made. Provision is also made to pay interest on the balance of Post-war Reconstruction Fund in the Treasury.

34. SCIENTIFIC, ETC., DEPARTMENT

Head of Account	Budget estimate 1st 4 months 1124 Rs.	Budget estimate last 8 months 1124 Rs.	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
1. Museum and Zoological gardens ..	12,401	24,782	37,183	35,693	32,394	31,351
2. Archaeology ..	4,296	8,512	12,808	16,576	13,898	9,708
	16,697	33,294	49,991	52,269	46,292	41,059

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Revised Estimate.—

1. *Museum and Zoological Gardens.*—The increase is mainly due to the revision of pay sanctioned during the year and the preference of arrear claims on this account.

2. *Archaeology.*—The pay revision of Government Officers accounts for the increased provision under Revised Estimate over the budget estimate of the current year.

Budget Estimate.—Provision is made only for meeting the normal requirements. No provision is made for special items.

35. INDUSTRIES

Head of Account	Budget estimate first 4 months Rs.	Budget estimate last 8 months Rs.	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Direction and Inspection ..	17,203	44,267	61,470	64,682	66,411	53,976
G. I. School for Girls ..	6,204	12,282	18,486	18,895	16,030	16,569
G. I. Schools ..	25,809	52,062	77,871	84,112	62,681	53,478
For other charges ..	13,135	23,293	36,428	36,190	41,420	87,848
Development of Cottage Industries ..	5,265	19,575	24,840	19,310	20,110	14,612
Government Commercial Institute ..	3,181	7,427	10,608	10,413	9,865	9,152
School of Arts and Crafts ..	4,084	8,067	12,151	11,906	13,137	10,779
Total ..	74,881	1,66,973	2,41,854	2,45,508	2,29,654	2,46,414

Revised Estimate.—Direction and Inspection.—In spite of the pay revision the revised estimate shows savings of nearly Rs. 2,000 and this is due to the following fact. A provision of Rs. 6,000 was made in the Budget for payment of the 50 per cent share from the Trade Mark collections to the Government of India, and as the receipts under the 'Trade Mark' showed considerable decrease a sum of Rs. 3,500 has been surrendered by the Director of Industries and Commerce.

G. I. School for Girls and G. I. Schools.—Increase is mainly due to pay revision.

Other Charges.—The abolition of the Coir Depot, Mattancheri is the cause for the reduced estimate under this head.

Budget Estimate.—Direction and Inspection—A sum of Rs. 2,000 has been provided for under "Miscellaneous" for payment of 50 per cent share of the fees on Trade Marks due to the Government of India.

Government Commercial Institute, Ernakulam.—An additional Commercial teacher has been appointed from 1st Thulam 1124.

A special provision of Rs. 10,000 has been made for the development of Khadi Industry.

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36. RAILWAY

Head of Account	Budget estimate for 1st 4 months 1124 Rs.	Budget estimate last 8 months 1124 Rs.	Total 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accontsu 1122 Rs.
Railway ..	13,97,000	27,95,000	41,92,000	40,13,000	37,49,000	40,12,182

Under the agreement, ordinary maintenance expenditure of the Railway is computed on the total of such expenditure on the system in the same proportion as the Shoranur-Cochin Railway earnings bear to the gross earnings and the expenditure on special repairs, renewals and replacements is computed on actuals.

The increase of expenditure under the Revised Estimate is mainly the result of the increased proportionate maintenance charges consequent on the pay revision of the Railway Staff.

Budget Estimate.—This closely follows the revised estimate.

37. UPLIFT OF THE DEPRESSED CLASSES

Head of Account	Budget estimate 1st 4 months 1124 Rs.	Budget estimate last 8 months 1124 Rs.	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
General ..	11,646	42,335	53,981	86,619	88,956	61,631
Educational ..	55,648	72,472	1,28,120	1,25,696	1,17,332	90,314
Special contribution for Rural development ..	..	..	..	..	..	5,000
Total ..	67,294	1,14,807	1,82,101	2,12,315	2,06,288	1,56,945

Revised Estimate—Under "General" there is a nominal decrease of Rs. 2,337 from the budget estimate of Rs. 88,956 and this is mainly due to the postponement of a few of the works relating to Colonies. This decrease is, however, offset by an increase of Rs. 8,364 under "Educational" on account of the institution of special Industrial Stipends and the starting of night schools sanctioned in the course of the year.

Budget Estimate—The Budget estimate under "General" is less than the Revised Estimate of 1123 by Rs. 32,638. This is mainly due to the decrease in expenditure under Supplies and Services. Provision for road works, land acquisition, etc., relating to colonies has been made in necessary cases. The provision under "Water supply" has also been limited to requirements. Works costing Rs. 7,000 which could not be done in 1123 and new well works costing Rs. 1,000 alone have been provided. There has also been some reduction in Establishment charges owing to the retrenchment of certain temporary posts as per the recommendation of the retrenchment committee.

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38. STATE CONVEYANCE

Head of Account	Budget estimate first 4 months Rs.	Budget estimate last 8 months Rs.	Budget estimate 1124	Revised estimate 1123	Budge estimate 1123	Accounts 1122
State conveyance ..	70,726	1,46,894	2,17,600	2,09,220	2,73,273	4,01,324

Revised Estimate falls short of the Budget Estimate. This is mainly due to the provisions made for the workshop equipment in the budget being deleted since no expenditure has been so far incurred for the purpose.

Budget Estimate. No remarks.

39. INCOME-TAX

Head of Account	Budget estimate first 4 months	Budget estimate last 8 months	Budget estimate 1124	Revised estimate 1123	Budget estimate 1123	Accounts 1122
Administration ..	73,181	1,68,652	2,41,833	2,31,133	1,73,912	1,60,087
Refunds ..	1,60,000	3,03,000	4,63,000	4,28,000	4,78,000	2,88,617
Total ..	2,33,181	4,71,652	7,04,833	6,59,133	6,51,912	4,48,704

Revised Estimate. The increase under Administration is due to the fact that an additional staff was entertained early this year for increased work in connection with Agricultural Income-tax and also on account of the revision of pay. Enhanced arrear rent had to be paid for the Offices of the Deputy Commissioner and of the Income-tax Officer, Trichur 1st Circle. Furniture required for the large additional staff, Office equipment, Cycle, clock and fitting up of electric ceiling fans, etc., contributed to additional expenditure under 'Furniture', Office expenses' and 'Miscellaneous'.

Budget Estimate.—Administration.—Proportionate normal expenditure alone is provided under "Administration". The small increase is due to the provision of Rs. 12,000 made for the staff, etc., for collection of arrears.

Refunds.—The Budget Estimate records an increase of Rs. 35,000 over the Revised Estimate of 1123. A sum of Rs. 20,000 has been newly provided for refund of Agricultural Income-tax, Enhanced provisions of Rs. 20,000 and Rs. 9,000 have also been made under refund of Income-tax and Sales-tax. Out of this a sum of Rs. 14,000 is set off by the decreased provision under Super Tax. The expenditure under these cannot be forecast with accuracy.

40. LABOUR

Head of Account	Budget estimate first 4 months 1124 Rs.	Budget estimate last 8 months 1124 Rs.	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
Labour ..	19,166	28,342	47,508	58,747	42,431	42,261

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Revised Estimate.—The Revised Estimate records an increase of Rs. 16,316 over the budget estimate of Rs. 42,431. Besides pay revision the increase is mainly due to the following new items of expenditure necessitated by the State intervention to bring about amicable settlement of labour disputes in some of the important industrial concerns of the State.

i. Pay and allowances of the Appellate Tribunal
ii. Pay and allowances of the Adjudication Staff
iii. T. A. to members of the Conciliation Board

In the course of the year, the posts of the Assistant Manager and 4 clerks were retrenched. The retrenchment of the remaining staff of the Employment Exchange was also under consideration. A clerk of the Labour Commissioner's Office was deputed for Statistical training for a period of 3 months at Bombay.

Budget Estimate.—The decrease is mainly due to the retrenchment of the staff of the Employment Exchange.

41. LIBRARIES.

Head of Account	Budget estimate first 4 months Rs.	Budget estimate last 8 months Rs.	Budget estimate 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Account 1122 Rs.
Libraries ..	4,391	..	4,391	41,763	41,848	24,475

Revised Estimate.—No remarks.

Budget Estimate.—A minimum provision of Rs. 4,391 was made for the first four months of 1124. The Department has since been amalgamated with the Education Department and placed under an Inspector.

42. MISCELLANEOUS

Head of Account	Budget estimate first 4 months Rs.	Budget estimate last 8 months Rs.	Total 1124 Rs.	Revised estimate 1123 Rs.	Budget estimate 1123 Rs.	Accounts 1122 Rs.
1. Sirkar Buildings other than Palaces ..	15,088	26,153	41,241	37,948	30,819	58,128
2. Political Expenditure ..	1,51,250	76,500	2,27,750	2,94,853	92,501	8,96,664
3. Price Control Measures ..	26,38,521	54,85,802	81,24,323	45,73,134	19,36,198	20,63,165
4. Food Production Measures..	500	1,197	1,697	1,550	678	1,448
5. Textiles ..	..	..	..	13,134	1,02,984	98,492
6. Stamping cotton cloth ..	..	..	..	2,290	14,457	14,072
7. Other Heads ..	19,700	60,000	79,700	1,24,431	1,10,406	29,59,262
8. Rent Control ..	3,684	8,224	11,908	11,102	10,488	7,275
9. Lump Sum provision ..	..	..	..	..	18,00,000	..
Total ..	28,28,743	56,57,876	84,86,619	50,58,442	40,98,531	60,98,506

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Revised Estimate.—The taking over the Bolgatty Residency building by Government as a Palace to accommodate important State Guests, the Visit of His Excellency the Governor-General Lord Mountbatten and other State Guests, and the large provision made towards adjusting the loss on the sale of rice, account for the increase in expenditure over the budget estimate. This is set off to some extent by absence of lump provision for pay revision, retrenchment of the textile Department and a few posts in the Food Supply Department, retaining only the minimum staff required for the actual running of the Department. There have been reductions of expenditure under Excise and Grain Purchase Sections as well.

Budget Estimate.—A sum of Rs. 1 lakh has been provided for donation to Sanskrit Literature Fund under 'Subscriptions and Donations'. The increase under Price Control measures is due to the large provision of Rs. 73 lakhs made for subsidising sale of rice. The other heads closely follow the revised estimate and no special remarks are called for.

Capital outlay.—Besides the large provisions made under revenue heads for water works, irrigation and drought prevention measures, such items as are expected to bring in a return on the investment such as purchase of pump sets have been provided for under capital outlay". A sum of Rs. 1,20,000 has been provided for purchase of pump sets which would bring in revenue by way of cess and hire charges. In addition provisions have been made for the continuance of the existing Road Works, Electrical undertakings and new Schemes are also contemplated. These are:

	In lakhs of rupees
1. Kannamkuzhi diversion scheme	5·00
2. Development of Tramway workshop at Chalakkudi for furniture and other wood works	1·50
3. Purchase of tractors	0·44
4. Water Supply to Littoral tracts	2·00

New items.—A list of new items of expenditure is appended (Appendix II).

Conclusion

The budget for 1123 anticipated a surplus of Rs. 1·75 lakhs, the revenue having been estimated at Rs. 419·95 lakhs and the expenditure at Rs. 418·20 lakhs. The transactions of the year according to the revised estimate are, however, expected to leave a surplus of Rs. 0·60 lakh only.

The estimated expenditure for 1124 is expected to reach a new peak level of Rs. 473·66 lakhs. In view of the increasing activities pressing for expansion in all directions, it has been found impossible to make any substantial reduction in expenditure without affecting the revenues of the State or the amenities to the general public. On the other hand, the large subsidy for the sale of rice, the increase in the number of schools and classes, the larger expenditure under noon-day feeding of school children, the general elections conducted at the beginning of the year, to mention only the most important items, have necessitated large additional provisions under the departments concerned. To compensate for this rise in expenditure the Public Works programme has been limited to actual requirements which could be taken up in the remaining months of the year. It may also be mentioned in this connection that a conservative programme of new constructions, especially under buildings, is only in line with the 'austerity' policy followed by the Central Government in view of the shortage of building materials. The expenditure under "Forests" shows a substantial reduction on account of restriction imposed on the activities of the department by petrol scarcity, the placidity of the market for timber and other reasons. The revenues of the State have, however, not kept pace with the rise in expenditure; instead there has been substantial fall in the revenues from Excise, Matches, Forests and Tramway, etc., thus leaving a large gap between the revenue and expenditure. To bridge the gulf, the possibilities for the Government as retrenchment of expenditure and augmentation of revenue by additional taxation. Both there measures have been resorted to. Drastic measures of retrenchment under establishment contingencies, etc., are well under way and are expected to bring in savings to the extent of Rs. 11·50 lakhs. Additional taxation of an equitable nature, adopted, and its effects have been explained in the notes above.

With these alterations, the revenue and expenditure have been fixed at Rs. 463·93 lakhs and Rs. 462·16 lakhs respectively leaving a surplus of Rs. 1 77 lakhs at the close of 1124.

Financial Secretariat,
Ernakulam,
19th November 1948.
4th Vrischigam 1124.

PANAMPILLI GOVINDA MENON
Finance Member

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APPENDIX I

IMPORTANT CHANGES IN CLASSIFICATION

Receipt side

X. **Abkari and Ganja.**—The two detailed heads "7. Recovery on account of establishment entertained for private bodies" and "8. Receipts on account of the supervision of the Matches Establishment" have been deleted since no revenue is seen realised under them.

IX. **Matches, Vegetable products, etc.**—Since the abolition of duty on betal nuts, the major head both on the receipt and disbursement sides has been changed into "Matches, Vegetable products, etc."

XVII. **Interest.**—It is decided to treat the interest that we pay to Government of India on account of advance taken and the interest we realise from the Harbour authorities on account of the advances we made to them as regular expenditure and receipts instead of booking them under debt heads. The following heads are, therefore opened.—

9. Interest on dredger advance.
10. Interest on IV stage works advance.
11. Interest on Ware House advance.

XXI. **Police.**—The head of account "5. Harbour Bridge Tolls" is deleted.

XXIII. **Education.**—A head of account "X Contribution from Madras Government on behalf of Provincial students" has been opened under 6. Training College.

XV. **Ayurveda.**—A detailed head "f. Pay ward Receipts" has been opened under XV Ayurveda.

XXVIII. **Public Works.**—"F. Receipts of the Hydro Electric Department" has been opened for booking the receipts realised, if any.

XXX. **Profits from Capital Outlay other than Railway.**—As "Ferry Service" between Ernakulam and Mattancheri is treated as a capital scheme, a head of account 'O. Ferry service has been opened for crediting the profits realised under the scheme.

XXXI. **Industries and Commerce.**—As the Government Coir Depot at Mattancher has been abolished, the heads of account opened for the purpose are deleted.

XXXII. **Income-tax and Sales-tax.**—The agricultural income-tax has been introduced and a head of account '3. Agricultural Income-tax' has been opened for the purpose of crediting the tax realised on this account.

XXXIV. **Miscellaneous.**—A detailed head '12. Receipts of the Election Department has been opened under 'i. Other Departments' for booking the receipts realised on account of sale of Electoral Rolls, etc.

DISBURSEMENT SIDE

1. **Land Revenue.**—The head of account 'f. Temporary Establishment' has been amplified into votable and non-votable.

As the administration of the K. A. Samajam Estate has been transferred to Ayurveda Department, the minor head '4. K. A. Samajam Estate' with its detailed heads has been deleted.

A minor head '6. Palace Buildings' with detailed heads is opened under 1. Land Revenue consequent on the transfer of the administration of certain palaces to the control of the Diwan Peishkar.

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3. **Agriculture.**—A detailed head 'q3. Loss on account of Nelliampathy Cultivation' has been opened under Supplies and Services under 2. Farm Operations for adjusting the loss incurred on account of the scheme if there is any.

9. **Subsidy.**—As the system of payment of subsidy to Government of India has been stopped, the major head with the detailed head has been deleted from 1st Chingam 1124. But some expenditure had been incurred in 1122 under this item, and it is shown in the budget estimate for 1124.

17. **General Administration.**—As the Financial Secretariat has been separated from the General Secretariat, the expenditure to be incurred on them has also to be booked separately. Hence a separate minor head 'B. Financial Secretariat' with the necessary delailed heads has been opened under this head.

1. **Huzur Secretariat.**—As a full time Secretary has been appointed under Legislative Council, a detailed head 'a 2-Secretary' has been opened under 'Salaries' under '4-Legislative Council Secretary's Office' for booking the expenditure. As Public Service Commission is constituted, the expenditure on this account is booked under a separate minor head '7-Public Service Commission' under 'General Administration'.

18. **Reforms and Elections.**—The minor head '1-Reforms Commissioner's Office' with its detailed head is deleted.

19. **Accounts and Audit.**—By the transfer of 'Finance' port-folio to the Financial Secretariat the Accountant-General is now to deal with Account and Audit only. The name of the major head is, therefore, changed into 'Accounts and Audit'. The desi-nation of 'Comptroller' has been altered into 'Accountant-General' and this word is substituted in the place of the former wherever it occurs.

20. **Law and Justice.**—A Sub-Court has been opened in Chittur and the name of the Sub-head '3-Munsiff's Courts' has therefore, been amplified into 3. Sub-Court and Munsiff's Courts. Corresponding amplification has also been effected under the detailed head 'a. Munsiffs'.

31. **Military.**—As the expenditure on account of the Cochin State Forces Band is booked under Military proper, the minor head '2. Cochin State Forces Band' with its detailed heads has been deleted. The detailed heads under Establishment are also modified suitably thus.—

1. **Indian State Forces Units.—**
   - a. First Cochin Infantry Establishment.
   - b. Military Dispensary.

2. **Non-Indian State Forces Units.—**
   - c. Palace Infantry Establishment.
   - d. The Artillery and His Highness' Bodyguard Establishment.
   - e. Cochin State Forces Band Establishment.
   - f. Temporary Establishmant.

Two detailed heads "n1-Purchase of Band Instrument" and "n2-Purchase of Band Music" are also opened under Supplies and Services.

33. **Interest.**—Under the circumstances stated under XVII Interest, a detailed head "15. Interest on Government of India Advance for IV Stage Works and Dredger has been opened. A detailed head "16. Interest on P st-war Re-construction Fund" will have also to be opened under this major head.

35. **Industries.**—D. Other Charges.—For the reasons stated under XXXI Industries & Commerce, the sub-head "h. Coir Depot, Mattancheri with its detailed heads is deleted.

42. **Miscellaneous.**—A minor head "F. Bolghatty Pa'ace" with the following detailed heads has been opened under 'Sirkar Buildings other than Palaces.'

(a) Establishment
(b) Dearness allowance
(c) Travelling Allowance
(d) Miscellaneous

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The minor heads "Popularisation of Dry Grains," Textiles and Stamping of Cotton Cloth are deleted since no separate establishments are entertained now.

Debt Heads.—The Government have taken over charge of the ferry service plying between Ernakulam and Matta cheri and the expenditure under this Scheme is booked under Capital Outlay. Hence an head of account "17. Ferry Service" is opened in the State Treasury Account under 44. Capital Outlay.

Personal Deposit account for Kunnamkulam Municipality has been opened in the Talappalli Treasury during the course of 1123.

As ths State Insurance Scheme has been brought into force, two personal deposit account "h. Insurance Fund' and "i. Motor Accident Insurance Fund" have been opened for booking the transactions connected with the Scheme.

Another Personal Deposit Account 'Gandhi Memorial Fund' has also been opened for crediting the collections made from Government officers.

A good number of personal deposit accounts are closed since there is no necessity to keep them open.

Advances.—Five Advance accounts are opened for the Hydro Electric Department under the Major head "Advances Repayable".

An advance account "Purchase of Text Books" has also been opened in connection with the supply of Text Books to school children.

Remittances.—Remittance heads are opened for the Peechi Irrigation Branch as in the case of Hydro Electric Branch. Another head of account "Remittance on account of the Government of India Central Storage Scheme" has also been opened for advancing amount required for establishment charges under the Government of India Scheme for subsequent recoupment from the Central Government.

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APPENDIX II

List of new items in the Budget Estimate for 1124

Major head	*Details of the Scheme*		*Amount Rs.*
Land Revenue			
	1. Reprint of the Land Revenue and Village Officers' Manual	..	1,050
	2. Revenue training to Tahsildars	..	1,076
	3. Training in Animal Husbandry and Agricultural Statistics	..	1,500
	4. Theodolite Survey class-conduct of	..	1,600
	5. Joint verification of Palghat-Cochin boundary	..	1,100
	Total	..	**6,326**
Fisheries			
	1. Land acquisition—Fish farm, Malipuram	..	4,000
	2. Opening fish farm, do.	..	24,800
	3. Fish farm, Narakkal	..	1,400
	4. Planting Cocoanuts, Narakkal	..	1,000
	5. Opening cattle grazing ground	..	11,600
	Total	..	**42,800**

Major Head	*Details of the Scheme*	*Amount Rs.*
Agriculture		
	1. Demonstration in ryots' lands-charges for working tractors ..	52,050
	2. Loss on account of Nelliampathi cultivation ..	25,000
	3. Loss on account of the Goat Farm ..	8,460
	4. Subsidy to cultivators ..	2,50,000
	5. For increasing green manure ..	179
	6. Improvements to cocoanut seedlings ..	5,890
	7. Temporary gardeners ..	492
	Total ..	**3,42,071**
Village Panchayats		
	1. Supply of water to littoral tracts ..	50,000
	2. Providing foot-path to Elankunnapuzha Village Office ..	600
	3. Purchase of pump sets and spare parts ..	15,000
	4. Sinking and repairs of wells ..	9,900
	5. Opening new water pandals ..	200
	6. Construction of scavengers' quarters, Nalleppilli ..	2,500
	7. Supply of office requisites to Panchayats ..	1,500
	8. Opening of bathing ghat for women at Chalakkudi ..	17,000
	9. Opening cattle grazing grounds ..	32,300
	10. Shifting Lalur trenching ground ..	6,189
	11. Temporary staff of leave reserve clerks, overseer, Peons, Sweeper, Radio Mechanic etc. ..	10,351
	Total ..	**1,45,640**
Forest and Tramway		
	1. Construction of quarters in Hill tracts ..	10,000
	2. Land acquisition—Thanikudam Fuel coup ..	1,071
	3. Clearing compartment lines—Machad ..	7,000
	4. Construction of road from Murikangal to Chokkana ..	6,400
	5. Repairs to Bridges—Tramway ..	7,350
	6. Repairs to Kavala Rest house ..	2,000
	7. Repairs to running sheds, store building, fuel shed, etc. ..	3,620
	8. Repairs to bogies, tenders, carriages and waggons ..	16,950
	9. Purchase of winches, winch rope, wire rope, lashing chains, etc. ..	8,800
	Total ..	**63,191**
Registration		
Anchal	1. Re-copying old Register Volumes, Indices, etc. ..	1,080
	1. Supply of furniture to Anchal offices ..	1,000
General Administration		
	1. Private Secretaries to Ministers, Stenographers, etc. ..	8,500
	2. Duty allowance ..	1,625
	3. Purchase of clocks ..	1,150
	4. Purchase of Type-writers, Duplicator and Iron safe ..	5,500
	5. Supply of books to the Legislative Assembly ..	5 000
	6. Furniture do. ..	2, 000
	7. Expenditure in connection with the Election Commission ..	8,000
	Total ..	**31,775**

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Major Head	*Details of the Scheme*		*Amount Rs.*
Accounts and Audit			
	1. Purchase of comptometer	..	2,800
	2. Purchase of steel cabinet including one for Loan Section	..	4,400
	Total	..	**7,200**
Police			
	1. Purchase of tear-gas implements	..	18,000
	2. Temporary Establishment—Deputy-Commissioner (350-500), Division Inspectors 2 (150-200) and Administrative Assistant (175-250)	..	9,900
	3. Enhancing allowance to sweepers	..	1,760
	Total	..	**29,660**
Education			
	1. Scientific Journals, Chemistry Department, College	..	3,600
	2. Grant—Primary Boys	..	30,000
	3. Grant—New Schools	..	25,000
	4. Aiding posts of specialists	..	11,900
	5. Special grants	..	15,000
	6. Equipments, furniture, etc., to College Hostels	..	8,500
	7. Office expenses to College Hostels	..	8,000
	8. Rent—Hostel, Maharaja's Technological Institute	..	1,250
	9. Stipend for Training 8 teachers in Sevagram	..	10,298
	Total	..	**1,13,548**
Medical			
	1. Opening grant-in-aid dispensary, Thiruvilwamala	..	874
	2. Furniture—Trippunithura dispensary	..	900
	3. Supply of Cots, Leper Hospital, Koratty	..	1,165
	4. Training of a nurse in B.Sc. course in nursing at Vellore and stipend to war returned Medical personnel under training	..	1,841
	Total	..	**4,870**
Public Health			
	1. Compost manure scheme	..	16,500
	2. Improvements to Chalakkudi Market	..	5,000
	3. Improvements to coolies quarters, Nelliampathies	..	2,500
	4. Construction of Van shed, providing urinals, etc., Ramavarmapuram (Vagrancy-section)	..	3,029
	Total	..	**27,029**
Pension and gratuity	1. Scheme for commutation of pension	..	30,000
Stationery and Printing	1. Temporary Printers	..	943
	2. Purchase of Vertical press, (American)	..	30,000
	Total	..	**30,943**

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Major Head	*Details of the Scheme*	*Amount Rs.*
Public Works		
	1. Buildings Chittur College ..	2,00,000
	2. Irrigation-original works Kuzhur, Comprehensive scheme ..	40,000
	3. Bridge over Moorkanikara river at Thoppumkadavu ..	25,000
	4. Construction of reservoir, quarters, etc., Chellanam water supply ..	40,000
	5. Putting up groynes costal areas ..	1,50,000
	6. Do. Cranganur ..	50,000
	7. Construction of jetties, Varapuzha line, Karthedam, Elangunnapuzha, etc. ..	5,900
	8. Improvements to Thiruvilwamala water works including purchase of chlorinator, spares and stores ..	14,408
	Total ..	**5,25,308**
Industries		
	1. Development of Khadi ..	10,000
Income-tax		
	1. Lump sum for expenditure in connection with arrears collection ..	12,000
	2. Purchase of iron safes ..	2,700
	3. Appointment of a stenographer ..	430
	4. Type-writer ..	850
	5. Phone connection to Irinjalakkuda Income-tax office ..	225
	Total ..	**16,205**
Miscellaneous		
	1. Donation for development of Sanskrit Education ..	1,00,000
	2. Rajendra Maidan Enquiry ..	2,000
	3. Subsidy—sale of rice—Food Department ..	73,00,000
	Total ..	**74,02,000**
Capital outlay		
	1. Kannankuzhi Diversion Scheme ..	5,00,000
	2. Purchase of pump for grow more Food Campaign ..	1,20,000
	3. Watar supply—Littoral tracts ..	2,00,000
	Total ..	**8,20,000**

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APPENDIX III

Statement of expenditure classified according to services

	Actuals of 1122 Rs.	Budget estimate 1123 Rs.	Revised estimate 1123 Rs.	Budget estimate 1124 Rs.
DIRECT DEMANDS OF REVENUE				
1. Land Revenue ..	7,66,196	7,31,800	9,67,400	8,74,700
2. Excise ..	2,39,459	2,34,600	3,27,200	2,84,600
3. Matches, etc. ..	8,36,447	7,84,100	6,68,600	5,33,900
4. Customs ..	185	200	200	400
5. Stamps ..	1,56,809	1,18,000	1,24,400	1,28,900
6. Registration ..	1,85,518	1,81,800	2,33,700	2,19,600
7. Income-tax and sales-tax ..	4,48,704	6,51,900	6,59,100	7,04,800
Total ..	26,33,318	27,02,400	29,80,600	27,46,900
COMMERCIAL SERVICE				
8. Anchal ..	2,67,892	2,76,400	3,30,500	3,18,600
9. Forest and Tramway ..	18,39,916	26,26,300	24,27,100	16,92,600
10. Railway ..	40,12,182	37,49,000	40,13,000	41,92,000
Total ..	61,19,990	66,51,700	67,70,600	62,03,200
LAW AND ORDER				
11. Village Courts ..	82,880	90,200	1,07,300	1,03,700
12. Law and Justice ..	6,01,194	5,78,700	7,33,600	6,98,500
13. Jails ..	1,02,413	1,00,500	1,33,700	1,49,700
14. Police ..	13,46,914	16,93,100	20,59,000	21,15,600
Total ..	21,33,401	24,62,500	30,33,600	30,67,500
CIVIL ADMINISTRATION				
15. General Administration ..	5,91,266	6,29,500	7,26,400	8,07,600
16. Reforms and Elections ..	5,329	2,40,100	4,10,800	8,05,900
17. Accounts and Audit ..	1,52,304	1,61,900	2,11,600	1,97,200
18. Stationery and Printing ..	3,85,333	5,54,100	6,28,600	5,97,500
19. Pension and Gratuity ..	9,27,904	9,89,500	9,91,500	11,19,600
20. Scientific &c. Departments ..	41,059	46,300	52,300	50,000
Total ..	21,03,195	26,21,400	30,21,200	35,77,800
DEVELOPMENT SERVICE INCLUDING WORKS				
21. Fisheries ..	1,58,753	1,19,000	79,200	1,07,500
22. Agriculture ..	6,28,217	3,96,300	5,40,800	6,82,000
23. Veterinary ..	1,03,371	1,15,700	1,30,800	1,16,700

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	Actuals of 1122 Rs.	Budget estimate 1123 Rs.	Revised estimate 1123 Rs.	Budget estimate 1124 Rs.
DEVELOPMENT SERVICES INCLUDING WORKS—*(cont.)*				
24. Panchayats ..	9,10,897	8,34,100	13,33,100	12,52,600
25. Co-operative Societies ..	1,06,104	73,200	80,000	73,100
26. Education ..	53,43,578	63,82,400	69,93,800	75,42,600
27. Medical ..	15,41,627	15,73,000	16,25,900	17,49,100
28. Ayurveda ..	3,96,546	3,09,600	3,41,500	3,92,300
29 Public Health ..	5,88,466	6,44,700	6,69,700	5,99,900
30. Industries ..	2,46,414	2,29,700	2,45,500	2,41,900
31. Uplift of the Depressed Classes ..	1,56,945	2,06,300	2,12,300	1,82,100
32. Public Works ..	45,86,737	75,45,000	69,46,600	56,30,700
33. Labour ..	42,261	42,400	58,700	47,500
34. Libraries ..	24,475	41,800	41,800	4,400
Total ..	1,48,34,411	1,85,13,200	1,92,99,700	1,86,22,400
DEBT SERVICES				
35. Interest ..	7,13,381	7,48,600	18,28,200	12,85,100
36. Sinking Fund ..	6,00,000	6,00,000	6,00,000	6,00,000
Total ..	13,13,381	13,48,600	24,28,200	18,85,100
MISCELLANEOUS INCLUDING DEFENCE, POLITICAL, FOOD, ETC.				
37. Palace ..	12,50,000	12,50,000	12,50,000	12,50,000
38. Subsidy ..	2,00,089	2,00,100	..	..
39. Military ..	6,63,312	15,78,100	10,54,300	11,74,000
40. State Conveyance ..	4,01,324	2,73,300	2,09,200	2,17,600
41. Religious ..	40,010	40,100	41,000	40,100
42. Charities ..	89,586	80,200	1,09,300	95,000
43. Miscellaneous ..	60,98,506	40,98,500	50,58,400	84,86,600
Total ..	87,42,827	75,20,300	77,22,200	1,12,63,300
Grand total ..	3,78,80,523	4,18,20,100	4,52,56,100	4,73,66,200

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APPENDIX IV

STATEMENT OF RECEIPTS 1114 TO 1124 (BUDGET ESTIMATE)

Heads of Account	1114 Rs.	1115 Rs.	1116 Rs.	1117 Rs.	1118 Rs.	1119 Rs.	1120 Rs.	1121 Rs.	1122 Rs.	Budget estimate 1123 Rs.	Revised estimate 1123 Rs.	Budget estimate 1124 Rs.
I. Land Revenue ..	12,31,605	12,54,247	11,83,747	12,83,052	12,29,321	12,93,694	12,82,789	12,43,312	12,94,571	12,65,000	12,07,800	12,51,900
II. Fisheries ..	..	..	..	..	..	..	..	55,384	68,600	49,500	1,01,400	93,600
III. Agriculture ..	33,162	42,154	43,033	39,595	55,273	24,850	2,24,871	1,22,505	1,98,277	1,50,000	1,60,600	1,68,700
IV. Veterinary ..	..	...	...	..	..	..		590	148	100	100	100
V. Panchayats ..	3,756	3,030	2,694	3,752	4,627	6,925	6,137	8,374	7,854	6,300	7,100	36,300
VI. Village Courts ..	..	..	..	..	..	665	284	237	360	200	200	200
VII. Salt ..	5,35,151	5,47,861	5,45,231	5,56,800	5,97,611	5,83,029	5,72,314	7,75,809	4,90,157	4,91,000	4,76,900	300
VIII. Stamps ..	5,47,433	4,59,451	4,88,360	5,02,658	6,51,533	7,62,187	7,12,368	8,05,541	9,28,608	11,42,400	10,39,500	10,88,800
IX. Customs ..	25,27,877	25,24,054	27,66,423	25,16,144	24,49,618	30 83,658	21,71,414	22,26,078	29,47,591	31,87,000	28,78,500	45,50,000
X. Abkari and Ganja ..	9,76,932	9,88,058	9,55,376	10,16,583	12,41,878	23,05,229	45,75,028	58,50,735	63,25,837	75,07,800	74,01,200	56,18,200
XI. Matches, etc. ..	1,18,970	1,87,264	62,792	1,16,929	1,19,815	1,45,985	12,80,453	16,18,130	11,34,518	13,14,200	12,82,200	8,46,500
XII. Opium ..	1,23,101	1,15,681	1,31,866	1,15,255	1,04,773	1,18,731	1,82,916	2,07,748	2,76,345	4,90,700	4,58,500	4,01,700
XIII. Tobacco ..	3,39,501	3,51,492	3,52,086	3,27,234	3,49,431	4,91,224	5,05,174	18,38,931	18,40,722	27,40,000	25,94,800	23,33,600
XIV. Forest and Tramway	5,02,481	5,24,764	6,33,792	9,66,463	12,11,014	22,86,395	32,55,092	34,98,885	35,51,748	39,87,000	36,25,500	32,25,000
XV. Registration ..	1,21,290	1,10,735	1,14,172	1,35,921	1,79,574	2,96,404	2,81,772	3,16,702	3,62,620	3,06,300	3,12,000	3,52,000
XVI. Tribute ..	6,857	6,857	6,857	6,857	6,857	6,857	6,857	6,857	6,857	6,900	6,900	6,900
XVII. Interest ..	2,50,828	3,18,889	3,08,186	3,05,073	3,40,574	2,57,411	2,30,979	4,32,724	8,08,767	6,80,000	12,74,100	6,60,900
XVIII. Anchal ..	1,28,560	1,30,373	1,37,979	1,45,797	1,68,395	2,29,711	3,09,980	3,52,213	3,74,220	3,75,000	3,55,000	3,85,000
XIX. Law and Justice ..	13,394	16,525	19,547	21,681	34,958	49,656	64 129	73,160	1,07,482	72,600	1,11,500	76,700
XX. Jails ..	4,828	4,409	7,204	6,503	5,005	7,561	11,523	13,030	15,018	13,000	19,300	13,000

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APPENDIX IV—*(cont.)*

Heads of Account	1114 Rs.	1115 Rs.	1116 Rs.	1117 Rs.	1118 Rs.	1119 Rs.	1120 Rs.	1121 Rs.	1122 Rs.	Budget estimate 1123 Rs.	Revised estimate 1123 Rs.	Budget estimate 1124 Rs.
XXI. Police ..	22,983	24,729	23,243	19,925	21,467	26,280	22,636	32,563	7,37 937	6,52,700	8,42,600	8,40,000
XXII. Marine ..	3	12	63	15	..	..	..	..	626	100	100	100
XXIII. Education ..	4,00,400	4,10,428	4,25,080	4,01,757	4,55,544	5,72,089	5,75,727	5,92,613	6,33,065	6,01,600	7,26,600	8,15,300
XXIV. Medical ..	9,698	10,274	12,249	13,309	13,433	26,169	31,655	44,030	52,760	50,200	47,100	49,500
XXV. Ayurveda ..	4,155	3,703	461	910	5,171	448	3,495	655	1,240	1,100	1,100	2,600
XXVI. Public Health ..	60,415	60,581	50,014	38,516	58,090	55,033	72,254	1,23,913	1,28,950	63,000	68,000	68,000
XXVII. Stationery and Printing ..	79,788	78,881	1,20,632	1,36,589	1,59,105	2,10,077	2,68,871	3,93,903	4,08,961	3,37,200	4,52,100	4,58,100
XXVIII. Public Works ..	3,85,006	3,54,598	3,57,274	3,82,762	3,75,301	4,88,203	5,21,105	5,22,943	6,79,692	4,75,300	5,20,000	5,00,800
XXIX. Railway ..	16,86,725	17,52,658	20,52,199	23,82,772	36,40,969	38,88,344	44,65,113	64,77,048	48,32,932	49,49,000	53,48,000	53,50,000
XXX. Profits from Capital Outlay other than Railway ..	85,654	84,454	89,359	86,186	1,05,959	1,09,332	1,28,406	79,116	2,62,571	3,15,900	2,27,000	2,01,900
XXXI. Industries and Commerce ..	4,531	12,905	12,135	13,673	17,877	16,310	11,546	11,513	12,640	19,900	12,100	11,600
Rural Development..	829	1,373	1,442	866	2,455	..	..	..	..	..	..	..
XXXII. Income-tax and Sales Tax ..	7,81,810	7,48,446	8,63,540	14,55,913	31,36,600	37,50,377	44,84,031	51,94,835	76,63,035	76,43,700	78,33,900	1,01,50,000
XXXIII. Labour ..	..	..	..	..	..	..	..	24	75	100	200	..
XXXIV. Miscellaneous ..	35,545	1,40,521	3,79,202	2,75,743	3,18,235	3,46,618	3,98,500	5,31,378	26,90,606	31,00,700	59,23,900	68,35,500
XXXV. Transfer from Sinking Fund ..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	**1,10,23,268**	**1,12,69,407**	**1,21,46,238**	**1,32,75,233**	**1,70,60,463**	**2,16,63,103**	**2,66,57,419**	**3,34,51,479**	**3,88,45,390**	**4,19,95,500**	**4,53,15,800**	**4,63,92,800**

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APPENDIX V

STATEMENT OF EXPENDITURE FROM 1114 TO 1124 (BUDGET ESTIMATE)

	Heads of Accounts	1114 Rs.	1115 Rs.	1116 Rs.	1117 Rs.	1118 Rs.	1119 Rs.	1120 Rs.	1121 Rs.	1122 Rs.	Budget estimate 1123 Rs.	Revised estimate 1123 Rs.	Budget estimate 1124 Rs.
1	Land Revenue ..	2,98,786	3,01,416	3,12 339	3,25,932	3,54,032	4,49,253	5,67,470	6,44,047	7,66,196	7,31,800	9,67,400	8.74,700
2	Fisheries ..	..	..	..	..	..	..	..	83,346	1,58,753	1,19,000	79.200	1,07,500
3	Agriculture ..	1,53,396	1,54,731	1,50,806	1,46,523	1,71,669	4,60,198	3,34,391	3,66,612	6,28,217	3,96,300	5,40,800	6,82,300
4	Veterinary ..	..	..	..	..	..	46,532		77,284	1,03,371	1,15,700	1,30,800	1,16,700
5	Panchayats ..	1,82,370	2,55,297	2,58,380	2,71,191	3,91,191	3,81,789	4,24,541	7,04,804	9,10,897	8,34,100	13,33,100	12,52,600
6	Village Courts ..	..	..	..	..	..	54,850	70,838	78,116	82 880	90,200	1,07,300	1,03,700
7	Co-operative Societies ..	21,911	27,481	27,719	26,433	32,083	34,274	34,244	47,066	1,06,104	73,200	80,000	73,100
8	Palace ..	7,50,000	7,50,000	7,50,000	7,50,000	8,59,600	7,50,000	12,50,000	12,50,000	12,50,000	12,50,000	12,50,000	12,50,000
9	Subsidy ..	2,00,089	2,00,089	2,00,089	20,00.89	2,00,089	2,00,089	2,00,089	2,00,089	2,00,089	2,00,100	..	..
10	Excise ..	1,15,918	1,19,592	1,37,571	1,58,708	1,70,154	2,70,116	2,24,404	2,44,321	2,39,459	2,34,600	3,27,200	2,84,600
11	Matches, etc. ..	96,917	85,800	15,940	40,544	43,749	12,670	50,218	2,39,761	8,36,447	7,84,100	6,68,600	5,33,900
12	Stamps ..	29,147	28,046	29,546	29,621	42,375	78,621	66,928	65,484	1,56,809	1,18,000	1,24,400	1,28,900
13	Customs including Marine	78,131	74,268	74,293	74,297	80,369	121	155	118	185	200	200	400
14	Forest and Tramway ..	3,17,632	2,85,553	3,25,862	4,18,487	5,36,851	12,65,720	20,90,759	20,32,449	18,39,916	26,26,300	24,27,100	16,92,600
15	Registration ..	86,747	86,788	92,720	98,964	1,08,200	1,26,461	1,44,062	1,71,545	1,85,518	1,81,800	2,33,700	2,19,600
16	Anchal ..	75,698	74,929	75,695	78,884	91,063	1,47,789	1,55,352	2,35,986	2,67,892	2,76,400	3,30,500	3,18,600
17	General Administration ..	2,04,516	2,14,286	2,46,091	2,20,889	2,31,799	3,43,388	3,63,303	5,62,933	5,91,266	6,29,500	7,26,400	8,07,600
18	Reforms and Elections ..	..	..	..	..	..	..	..	..	5,329	2,40,100	4,10,800	8:05,900
19	Finance and Accounts ..	65,505	67,898	70,379	73,123	78,961	86,396	1,16,403	1,41,922	1,52,304	1,61,900	2,11,600	1,97,200
20	Law and Justice ..	2,84,386	2,83,392	2,85,480	2,90,803	3,08,366	3,52,946	4,35,478	5,19,413	6,01,194	5,78,700	7,3,3600	6,98,500
21	Jails ..	31,214	38,219	45,371	67,020	1,13,635	1,16,452	96,811	89,660	1,02,413	1,00,500	1,33,700	1,49,700
22	Police ..	2,22,993	2,27,846	2,29,895	2,35,855	3,10,378	3,93,249	6,64,611	5,87,406	13,46,914	16,93,100	20,59.000	21,15,600

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APPENDIX V—(*cont.*)

	Heads of Account	1114 Rs.	1115 Rs.	1116 Rs.	1117 Rs.	1118 Rs.	1119 Rs.	1120 Rs.	1121 Rs.	1122 Rs.	Budget estimate 1123 Rs.	Revised estimate 1123 Rs.	Total 1124 Rs.
23	Education ..	18,67,412	18,86,491	18,98,656	19,71,863	20,82,596	23,26,783	28,95,704	36,07,164	53,43,598	63,82,400	69,93,800	5,42,600
24	Religious ..	40,063	40,051	40,129	40,016	41,403	40,180	40,035	40,067	40,010	40,100	41,000	40,100
25	Charities ..	51,890	48,425	48,095	52,674	77,451	92,675	93,835	1,02,661	89,586	80,200	1,09,300	95,000
26	Medical ..	5,43,354	5,20,268	6,18,810	6,19,619	6,86,822	7,85,824	9,74,780	10,55,457	15,41,627	15,73,000	16,25,900	17,49,100
27	Ayurveda ..	36,159	44,021	42,758	47,599	53,641	91,909	1,40,557	2,68,388	3,96,546	3,09,600	3,41,500	3,92,300
28	Public Health ..	1,52,671	1,55,116	1,65,445	1,36,437	1,86,157	1,71,935	2,34,986	4,18,540	5,88,466	6,44,700	6,69,700	5,99,900
29	Pension and Gratuity ..	4,29,108	4,53,266	4,51,637	4,72,437	5,03,750	5,69,371	6,93,034	7,45,891	9,27,304	9,89,500	9,91,500	11,19,600
30	Stationery and Printing ..	1,59,071	1,58,185	1,67,070	1,55,494	1,68,413	2,03,732	3,91,431	4,55,944	3,85,333	5,54,100	6,28,600	5,97,500
31	Military ..	1,11,604	1,13,822	1,14,923	1,17,557	1,98,542	4,27,767	5,14,742	5,24,273	6,63,312	15,78,100	10,54,300	11,74,000
32	Public Works ..	12,18,982	10,13,315	12,15,461	10,78,422	12,59,222	22,90,479	36,46,084	38,46,828	45,86,737	75,45,000	69,46,600	56,30,700
33	Interest ..	5,20,598	5,64,630	5 67,702	5,56,273	5,72,877	6 09,001	5.93,886	4,76,248	7,13,381	7,48,600	18,28.200	12,85,100
34	Scientific &c. department ..	57,407	20,482	15,928	27,506	18,074	31,200	35,019	40,577	41,059	46,300	52,300	50,000
35	Industries—	39,495	46,429	1,04,466	16,500	20,375	24,530	34,631	1,70,461				
		58,936	66,231	18,389	89,372	96,533	1,01,250	1,21,597	1,35,077	2,46,414	2,29,700	2,45,500	2,41,900
		16,669	16,283		18,277	7,958	..	..	..	..	..	..	..
36	Railway ..	12,00,900	12,97,414	14,15,061	15,78,494	21,25,351	24,14,828	35,19,088	40,40,564	40,12,182	37,49,000	40,13,000	41,92,000
37	Uplift of the Depressed Classes ..	65,843	65,719	67,926	64,416	75,064	86,919	95,337	1,03,348	1,56,945	2,06,300	2,12.300	1,82,100
38	State Conveyances ..	82,283	54,794	84,440	53,253	1,07,160	1,01,383	1,18,205	1,85,264	4,01,324	2,73,300	2,09,200	2,17,600
39	Income-tax ..	97,952	78,263	99,004	79,630	1,88,280	3,19,928	3,78,253	4,06,331	4,48,704	6,51,900	6,59,100	7,04,800
40	Labour ..	..	..	..	..	..	..	..	17,803	42,261	42,400	58,700	47,500
41	Libraries ..	..	..	..	..	..	..	..	..	24.475	41,800	41,800	4,400
42	Miscellaneous ..	*8,01,036	*9,97,872	*14,02,231	*21,41,072	*17,66,324	*42,15,598	*36,65,862	*66,40,683	60,98,506	*40,98,500	50,58,400	84,86,600
43	Sinking Fund ..	75,000	75,000	75,000	75,000	75,000	3,00,000	3,00,000	6,00,000	6,00,000	6,00,000	6,00,000	6,0^,000
	Total ..	**1,09.41,498**	**1,09,91.708**	**1,19,42,207**	**1,28,99,622**	**1,64,38,550**	**2,07,76,156**	**2,57,77,123**	**3,22,23,931**	**3,78,80,523**	**4,18,20,100**	**4,52,56,100**	**4,73,66,200**

* Includes transfer to Revenue Reserve Fund and Industrial Development Fund